

BALTIMORE COUNTY, MARYLAND
ANNUAL OPERATING AND CAPITAL BUDGETS

FISCAL YEAR
2011

James T. Smith, Jr.
County Executive

Fred Homan
County Administrative Officer

Keith Dorsey
Director of Budget and Finance

Baltimore County Council
John Olszewski, Sr., Chairman

S.G. Samuel Moxley
Kevin B. Kamenetz
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July, 2010

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Baltimore
Maryland**

For the Fiscal Year Beginning

July 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to County of Baltimore, Maryland for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



BALTIMORE COUNTY
M A R Y L A N D

JAMES T. SMITH, JR.
County Executive

KEITH DORSEY, *Director*
Office of Budget and Finance

July 1, 2010

Honorable James T. Smith, Jr.
Honorable S.G. Samuel Moxley
Honorable Kevin B. Kamenetz
Honorable T. Bryan McIntire
Honorable Kenneth N. Oliver
Honorable Vincent J. Gardina
Honorable Joseph Bartenfelder
Honorable John Olszewski, Sr.

Dear County Executive and Council Members:

I respectfully present the published budget of Baltimore County, Maryland as approved by the County Council on May 27, 2010. This document highlights a \$2.0 billion capital program and a \$2.8 billion operating budget that includes \$1.6 billion in general funds. The budget represents a 4.4% decrease in total general fund spending over last year's budget and a 1.67% increase in on-going general fund expenses. There are no new taxes levied to fund the budget, and the property and income tax rates remain unchanged. It is consistent with your stated goals and previous budgets and the decrease in general fund spending is prudent given the current economic conditions facing our Country at this time.

In addition to the \$2.8 billion Operating Budget, we anticipate an additional \$231,271,522 will be spent through the County's Enterprise Funds. The activities of the Metropolitan Sewer & Water District, the food services in the public schools, and the Community College's book store, food services, and daycare centers, are considered proprietary, not governmental funds. The Council does not appropriate these amounts, but the financial information is incorporated into the budget documents for historical comparison purposes. Thus, the total FY 2011 Government-wide Operating Funds (Operating Budget plus Enterprise Funds) actually totals \$2,809,700,193 or a less than half percent increase over comparable FY 2010 numbers. Also, included in FY 2011 Government-wide Operating Funds for the first time is \$24 million of additional federal funds to the Community College of Baltimore County as a result of the American Graduation Initiative, which was enacted as part of the Federal Health Care Reform Act. Previously, loans were made by private banks with direct government lending but now loans will be granted directly from the CCBC Financial Aid office. Had this money not been included in the budget, the total Government-wide Operating Funds (Including Enterprise Funds) would have decreased by almost half a percent.

During the past several years, we have striven to maintain a stable capital budget through the prudent use of debt and sizable infusions of one-time operating funds. The FY 2011 budget includes \$2.6 million in funding for PAYGO. The shift back to a reliance on bond funding will

cause the County to issue debt at a higher rate than in years past; however, related ratios such as debt to estimated full value and debt per capita are projected to remain below the average of Triple Triple-A Counties throughout the capital program period, FY 2011 – 2016.

A key element in our ability to retain our Triple-A bond rating is maintaining a Total Unappropriated General Fund Balance that meets or exceeds the target 5% level. The County's Revenue Stabilization Reserve Account (RSRA) has a projected FY 2011 ending balance of approximately \$84.9 million or 10.66% of the FY 2011 General Fund revenues. In addition, the ending surplus readily available for appropriation is projected to be approximately \$84.6 million. Thus, the total "unexpended and unappropriated funds set aside for contingencies" projected for FY 2011 is \$169.6 million. Retaining a sizable unappropriated balance into FY 2011 was a reaction to the struggling economy that will continue to impact state and local governments in FY 2011. Possible state aid reductions also remain a concern. Therefore, for the next few years, we will endeavor to maintain an Unappropriated General Fund Balance near 7% rather than the 5% target level.

This budget reflects today's economic realities and is structured to meet our County's priorities while remaining well below the recommended guideline of the Spending Affordability Committee. Thus far, with your help and the help of our employees, Baltimore County has been able to weather this economic storm without having to resort to hiring freezes, furloughs, layoffs or reductions in services that have been necessary in many other local jurisdictions around the County. In order to do this, however, our two-year labor agreements include no employee cost-of-living (COLA) adjustments, but guarantee longevity and step increases and will continue to eliminate the threat of employee layoffs and furloughs in both FY 2011 and FY 2012. Agreements were also reached to increase employee pension contributions, amending entitlements to retirement COLA's and further adjusting employee health and post retirement healthcare benefits.

The FY 2011 budget funds the Baltimore County Public Schools at maintenance-of-effort, a level which provides the Board with a \$661,472,510 operating budget. It fully funds increment and longevity increases for Board of Education employees and includes funds to move 17 infant and toddler positions from 10-month to 12-month employment status. It includes staffing for the new West Towson Elementary School opening in August, and funds an additional \$205,000 for inflationary increases in individual schools' supplies.

The capital budget continues funding for the first phase of our high school renovation program for Catonsville, Parkville, and Milford Mill Academy. It also includes funding for completion of the George Washington Carver Center for Arts and Technology, as well as funding for a new Dundalk High School and Sollers Point Technical High School. \$12.8 million dollars in county funds has been provided for a 330-seat addition and renovation of Hampton Elementary School, which will increase elementary school capacity in the York Road corridor.

The school system's capital budget also includes \$10,232,000 dollars to fund the Board of Education's prioritized list of schools able to be retrofitted for air conditioning at a reasonable cost. These schools are Riverview, Randallstown, Glenmar, Harford Hills, Johnnycake, Deep

Creek, and Norwood Elementary Schools, Old Court and Ridgely Middle Schools, and Loch Raven Academy.

These are just a few of the highlights contained in this budget. Unlike many jurisdictions at this time, thanks to your commitment of strong financial discipline, Baltimore County has avoided layoffs, furloughs, hiring freezes, and reductions in services. The ongoing expenses in our General Fund budget increase by 1.67%, down from a 4.11% increase in FY 2010, which is reflective of these economic times.

Respectfully,

A handwritten signature in cursive script that reads "Keith Dorsey".

Keith Dorsey
Director of Budget and Finance

ABOUT THIS DOCUMENT

This document, the Adopted Budget for Fiscal Year 2011, is designed to provide a general synopsis of both the operating and capital budgets for Baltimore County, Maryland. It is the primary volume in a set of four documents: Adopted Budget FY 2011, Operating Budget Supporting Detail, Capital Budget Supporting Detail, and Operating Budget Personnel Detail. The layout of this document assumes that most readers want a concise resource that provides quick answers to basic questions about revenues, expenditures, and staffing. Its smaller size has proven to be less intimidating and more cost-effective for our citizens. Yet, it is still useful as a policy document that communicates the Administration's goals and outlook for the future.

However, for those persons who desire to look deeper into the budget, three other volumes provide detail:

OPERATING BUDGET SUPPORTING DETAIL

This volume provides a new Managing for Results component, which was implemented in FY 2009. It outlines each agency's Strategic Plan - explaining each department's mission, strategic issues, and strategic results (goals). At each program level, you will find the Program's Operational Plan pages outlining a programs purpose, services offered, and performance measures measuring core service functions and strategic results of the agency. Also included are budget statements that outline the expenses grouped by major objects, the source of funding for that program, as well as position counts.

CAPITAL BUDGET SUPPORTING DETAIL

A project page for each project in the Capital Improvement Program provides a full description including the project's relationship to the County Master plan; the council district identification along with a map showing the project location; the source of funding for the project in each program year; and cost details for engineering, site acquisition, and construction in each year.

OPERATING BUDGET PERSONNEL DETAIL

This volume details the personnel services cost of each budget program. The number of positions, the full time equivalency, and allocated salary is provided for each job title assigned to a budget program. Information is provided for the prior fiscal year, the current year, and the ensuing fiscal year (FY 2011). Funding sources by agency are also displayed in the Agency Appropriation Statement. Fund codes are denoted as the following:

- 001 - General Fund
- 002 - Liquor License Fund
- 005 - Gifts & Grants Fund
- 021 - Vehicle Operations/Maintenance (Internal Service Fund)
- 023 - Central Printing (Internal Service Fund)
- 030 - Metro Fund

- 099 – Special Fund - Other monies (Examples are tuition, State aid or Federal aid)

MORE ABOUT THIS DOCUMENT

For easy-to-understand summaries and history of the total operating budget for county agencies, the reader should refer to the Operating Budget Section. Likewise, summaries for each capital budget class can be found in the Capital Budget Section. The reader interested in a little detail (i.e., budget appropriations for each agency division, capital project or each revenue account) should refer to the Exhibits at the end of this book.

To budget and account for government receipts and expenditures according to generally accepted accounting principles, the County creates various “funds” within the Operating Budget. The General Fund is the County’s most important operating fund, accounting for 60% of the Operating Budget. This fund supports the vast majority of County government services – police, fire, education, the general government, and the like. All of the public’s tax dollars end up in the General Fund, as do most user charges, license and permit fees, certain dedicated and non-dedicated revenues from the State and Federal governments. Therefore, greater emphasis is placed on the General Fund in the presentation of information in this document.

Some of the summary data highlights functional groupings (General Government, Public Safety, etc.) rather than individual agencies. The General Government function consists of agencies that provide legislative and executive controls, financial and personnel administration, information technology, planning and zoning administration, and legal counsel. Some agencies are State Mandated to receive county funding but remain almost completely under state control in operational matters. Those agencies include Maryland constitutional officers such as the Courts, the States’ Attorney, and the Sheriff, as well as the Boards of Elections and Liquor Licenses. Along with the functional areas of Public Safety, Public Works, Education, Health & Human Services, and Community & Economic Development, the County has a grouping of budget accounts described as Non-Departmental. This category reflects the centralized funding of certain expenditures for debt service, retirement and social security contributions, general and employee insurance, operating budget contributions to the Capital Budget, required local matches for state & federal grants, and a contingency reserve for unforeseen budget imbalances.



BUDGET MESSAGE

The FY 2011 is a maintenance budget and one that reflect the serious and long term economic challenges that we face on the local, state, national, and international levels, challenges that Baltimore County is well positioned to handle. This budget presented is balanced and below the spending affordability guidelines established by the County Council. It maintains the important services that support Baltimore County's high quality of life, it does not raise the property tax rate or the income tax rate for the 22nd and 18th year in a row respectively and it continues our 4% cap on property tax assessments, saving Baltimore County homeowners an estimated \$172 million in property taxes. Most importantly, the FY 2011 budget leaves Baltimore County with a healthy fund balance in anticipation of a continuing flat economy and the challenging budget prospects in FY 2012.

COMMUNITY CONSERVATION AND RENAISSANCE

In 2003 the County embarked on creating a countywide renaissance, and with this budget, almost eight years later, there is tangible evidence of the renaissance progress we have made together.

In November of 2002, Dundalk was excited about having successfully completed Baltimore County's first Urban Design Assistance Team, or UDAT, process initiated by the Office of Community Conservation. This process allowed the people of Dundalk to identify their community's assets, strengths, and challenges, and guided them in creating strategies to take advantage of their strengths, address their challenges, and map out a blueprint for the future of their historic community. Through use of the UDAT process and citizen-guided charettes, Baltimore County empowered other communities in Essex/Middle River, Randallstown, and Towson to come together to shape their future.

FAMILIES COME FIRST

Baltimore County last year celebrated our 350th anniversary. We have been around a long time, and so have most of our schools. To continue our academic success, we knew we needed classrooms that would support a 21st century education. With help from our legislative team in Annapolis, and with our substantial County funding commitment over the last seven years, Baltimore County invested more than \$1 billion on building 9 new schools and improving existing school facilities.

Over the past seven years, the Department of Recreation and Parks has constructed, renovated or enhanced parks throughout Baltimore County, including Perry Hall Park, Hannah More, Double Rock, Sweet Air, and Honeygo Regional. We have developed the Red Run Stream Valley and Hawthorne Trails and renovated the Perry Hall mansion and the Merrick House at Cromwell Valley. We added facilities at Marshy Point Nature Center and at the Benjamin Banneker Historical Park and Museum. We opened the Fields at Renaissance Park, the Stembridge Community Center, the Perring Athletic Center, two skate parks, the County's first dog park, and have broken ground on community centers in Arbutus and Jacksonville. Our Baltimore County Olympian Park opened this summer.

Our Reisterstown Regional Park opened the Sportsplex, home of an indoor soccer/lacrosse field and our first ever public ice rink. We also worked with Baltimore City to take over control and management of the more than 415 acre Robert E. Lee Park, the largest green space in central Baltimore County. We are currently in the process of building a new bridge, engaging in shoreline restoration, and installing new trails, so that this park is at its best for all its visitors.

SAFEGUARDING COMMUNITIES

We have made significant progress during the past seven years, none of which would have been possible without the solid foundation of public safety. For families to return to our older neighborhoods, for businesses to choose locations in Baltimore County and for our quality of life to expand, people had to be safe in their homes, their workplaces and their neighborhoods. And in Baltimore County they are.

Our police department has brought crime to historic lows. Since 2003, total crime in Baltimore County has declined by 14%, while violent crime has declined by 23%. We made substantial investments in state of the art equipment and technology. We have been rewarded for this investment with clearance rates for serious crime that are among the highest in the nation.

The Baltimore County Fire Department adapted to the expanding needs of a changing world, to demographic changes, to technological advances, to the increased need for emergency medical services, and to the security concerns of the post-9/11 era. In 2005, we replaced the aging fire station in Parkville with a state-of-the art facility, and built a full-service career station in Parkton, the first ever in northern Baltimore County. We installed exhaust systems in all our career stations and we continued to support our 35 volunteer companies who play a critical role in protecting the people of Baltimore County.

Consistent with our commitment to our natural environment, Baltimore County has also undergone a green renaissance. We have established the Baltimore County Office of Sustainability, signed multi jurisdictional agreements to protect our reservoirs, become the first urban/suburban County in the nation selected to participate in the US Forest Service Montreal Process for sustainable forests, promoted a regional tree canopy program, our Growing Home Campaign, restored streams and retrofitted stormwater management ponds, initiated countywide single stream recycling, enacted the State's first ever commercial green building tax credit, and preserved more than 13,000 additional acres of open space, bringing Baltimore County's total to 55,000 permanently preserved acres since 1974.

Two-thirds of Baltimore County is rural, and 80% of our people live on 30% of our land. We understand how important it is to preserve our agricultural and rural heritage.

As part of our continued support for our \$300 million agricultural industry, we passed legislation protecting the family farm and last year broke ground on the Baltimore County Center for Maryland Agriculture. When completed this fall, this complex will provide Baltimore County's agricultural community with a centralized facility for information and support, and

through the wonder of technology, will serve as an agricultural educational center across Maryland.

BALTIMORE COUNTY WORKS

It is always a challenge to develop a budget that balances service delivery, employee compensation and benefits, and the tax burden on residents and businesses. This budget challenge has been especially severe during the last three years. Fortunately, Baltimore County has consistently managed its budget with a long-term vision.

When real estate was off the charts in 2003 to 2007, Baltimore County did not succumb to the temptation to incorporate all of those transfer taxes and recordation revenues into our operating budget. We invested some of those unsustainable revenues in one-time capital projects, like our school renovation and construction, and new libraries, community and senior centers, and rebuilt bridges, all of which supported the renaissance of older neighborhoods and enhanced our quality of life. Using significant current expense funding for important capital projects also saved hundreds of thousands of dollars in debt service, thereby reducing annual operating expenses as well as our out year costs.

Baltimore County embarked upon significant “smart government” strategies. We implemented technology like state-of-the art GIS programs, interactive voice response systems, document imaging, and route optimizers all designed to create a more efficient and effective work force. Today, Baltimore County provides our top quality service with 8% fewer general government employees than we had 23 years ago.

In 2006, Baltimore County led a regional initiative through the Baltimore Metropolitan Council for the collective purchasing of electricity. In its first year, Baltimore County and the other participating jurisdictions saved \$9 million because of this wholesale purchasing strategy.

In June 2004, the Government Accounting Standards Board issued requirements mandating that governments across the nation start accounting for retiree health and life insurance benefits on an accrual basis. In 2007, working with our County labor leaders, Baltimore County led the nation in compliance with this directive. We negotiated reasonable adjustments to employee pension and benefit packages, and reduced Baltimore County’s annual GASB liability from \$190 million to \$148 million dollars per year.

Even with the negotiation and steps taken in 2007, the deteriorating economy made more long term changes necessary. For this 2011 budget, we enlisted the support of our County department heads and worked again with our labor leaders and collective bargaining units.

Our negotiated two-year labor agreements include no employee cost-of-living increases, but guarantee longevity and step increases and eliminate the threat of employee lay offs and furloughs during both FY 11 and 12. We have also reached agreements increasing employee pension contributions, amending entitlements to retirement COLAs, and further adjusting employee health and post retirement healthcare benefits. These agreements represent a

collective coming to grips with the affordability of public pensions, post retirement benefits, health care costs, and the reality of the economic times in which we live.

This budget will allow Baltimore County to maintain our triple-A bond rating recognized by all three NY bond rating agencies, where we are one of only 23 counties in the nation to receive the highest rating from all three agencies. In its last ratings report, Standard and Poors noted, “In our opinion, Baltimore County's financial performance remains sound, benefiting from conservative budgeting practices and strong fiscal policies.”

This budget funds maintenance-of-effort for the Board of Education, and provides the Board a \$661,472,510 operating budget. It fully funds increment and longevity increases for Board of Education employees and includes funds to move 17 infant and toddler positions from 10-month- to 12-month employment status. It includes staffing for the new West Towson Elementary School opening in August, and funds an additional \$205,000 for inflationary increases in individual schools’ supplies.

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No one thought this budget would be easy, and it was not. But it is a budget of which we can be proud. It reflects the realities of our time, yet it does so by respecting our employees, preserving County services and maintaining our County’s quality of life.

York County, Pennsylvania

Carroll County

BALTIMORE

Harford County

URDL

Urban Area

Rural Area

COUNTY

Baltimore City

Howard County

Chesapeake Bay

1 0 1 2 3 4 Miles

Data Sources:
URDL: Baltimore County Office of Planning (1:24000)
Roads: Baltimore Metropolitan Council (1:24000)

Baltimore County Office of Planning

During the last three decades, the basic demography of the County has changed from predominately rural to an urban and rural mix. Within its 612 square miles (plus an additional 28 square miles of water) are situated 29 identifiable, unincorporated communities, which, as of 2000, ranged in population from approximately 4,200 to 62,300. The County's overall population grew 13.5% from 1990 to 2000. Today the County has the third highest population and is the third largest land area of any political subdivision in the State of Maryland.

DEMOGRAPHICS

New population growth in Baltimore County is being directed toward the targeted growth areas - White Marsh, to the east, and Owings Mills, to the west. Designated as growth areas in 1979, each town center is adjacent to major transportation networks with regional shopping centers. White Marsh has an estimated population of 55,000 and the Owings Mills community has an estimated population of 41,000.

CENSUS DATA	Baltimore <u>County</u>	State of <u>Maryland</u>	United <u>States</u>
Population 2000	754,292	5,296,486	281,421,906
Age 4 years and under	6.0%	6.7%	6.8%
5 yrs to 17 yrs	17.6%	18.9%	18.9%
18 yrs to 64 yrs	61.8%	63.1%	61.9%
65 years and older	14.6%	11.3%	12.4%
Number of persons per household	2.46	2.61	2.61
Population with Effective Buying Income			
Less than \$20,000	16.4%	17.6%	23.6%
Greater than \$50,000	43.2%	45.0%	36.4%
Population 2008	785,618	5,633,597	304,059,724
Age 4 years and under	6.1%	6.4%	6.9%
5 yrs to 17 yrs	16.1%	17.4%	17.4%
18 yrs to 64 yrs	63.3%	64.1%	62.9%
65 years and older	14.5%	12.1%	12.8%
Number of persons per household	2.46	2.60	2.36
Population with Effective Buying Income			
Less than \$20,000	14.4%	13.3%	20.5%
Greater than \$50,000	49%	53%	40%

PER CAPITA PERSONAL INCOME

	<u>Baltimore County</u>	<u>State of Maryland</u>	<u>United States</u>
<u>Year</u>			
1992	\$25,121	\$24,139	\$20,854
1993	25,243	24,720	21,346
1994	26,260	25,587	22,172
1995	27,602	26,393	23,076
1996	28,585	27,393	24,175
1997	30,329	28,666	25,334
1998	32,087	30,317	26,883
1999	33,656	31,796	27,939
2000	35,824	34,257	29,845
2001	37,735	35,657	30,574
2002	38,769	36,553	30,838
2003	40,403	38,200	32,271
2004	42,850	40,598	33,881
2005	43,974	42,547	35,424
2006	47,134	45,041	37,698
2007	48,923	46,922	39,392
2008	50,035	48,164	40,166

HOUSING

The following table shows the number of residential housing units sold, total sold dollar volume, average median price of a residential unit sold in Baltimore County for FY 2008 and FY 2009:

	<u>FY 2008</u>	<u>FY 2009</u>	<u>% Change</u>
Total Sold Dollar Volume	\$177,008,087	\$154,365,630	-12.79%
Average Sold Price	\$306,773	\$273,214	-10.94%
Median Sold Price	\$250,000	\$225,000	-10.00%
Total Units Sold	577	565	-2.08%
Average Days on Market	104	117	12.50%
Average List Price for Solds	\$334,771	\$299,279	-10.60%
Average Sale Price as a Percentage of Average List Price	91.64%	91.29%	N/A

LABOR MARKET CHARACTERISTICS

<u>Calendar Year</u>	<u>Baltimore County Residents</u> (Expressed in Thousands)		<u>Percent Unemployed</u>		
	<u>Civilian Labor Force</u>	<u>Total Employment</u>	<u>Baltimore County</u>	<u>State of Maryland</u>	<u>United States</u>
1992	388.4	361	7.1%	6.7%	7.5%
1993	389.2	362.9	6.7%	6.2%	6.9%
1994	386.7	365.6	5.4%	5.1%	6.1%
1995	388.7	367.9	5.3%	5.1%	5.6%
1996	399.8	379.1	5.2%	4.9%	5.4%
1997	399.8	378.9	5.2%	5.1%	4.9%
1998	392.9	374.4	4.7%	4.6%	4.5%
1999	394.9	380.1	3.8%	3.5%	4.2%
2000	402.4	385.4	4.2%	3.8%	4.0%
2001	408.1	390.5	4.3%	4.0%	4.8%
2002	413.7	394.5	4.6%	4.5%	6.0%
2003	414.1	393.6	4.9%	4.5%	6.0%
2004	141.4	396.3	4.4%	4.2%	5.5%
2005	420.2	402.2	4.3%	4.1%	5.1%
2006	431.3	413.2	4.0%	3.9%	4.6%
2007	428.9	413.4	3.6%	3.6%	4.6%
2008	431.0	411.5	4.5%	4.4%	5.8%
2009	427.4	395.7	7.4%	7.0%	9.3%
2010 (May)	420.8	387.2	8.0%	7.6%	9.7%

EMPLOYMENT BY JOB LOCATION AND INDUSTRY COMPOSITION

	<u>2001 Annual Average</u>		<u>2009 Annual Average</u>	
	<u>Baltimore County</u>	<u>State of Maryland</u>	<u>Baltimore County</u>	<u>State of Maryland</u>
<u>Private Sector</u>				
Services, Trade & Other	69%	68%	72%	69%
Manufacturing	9%	7%	6%	5%
Construction	<u>6%</u>	<u>7%</u>	<u>7%</u>	<u>6%</u>
Total Private Sector	<u>84%</u>	<u>82%</u>	<u>85%</u>	<u>81%</u>
 <u>Public Sector</u>				
Local	8%	9%	8%	10%
State	4%	4%	3%	4%
Federal	<u>4%</u>	<u>5%</u>	<u>4%</u>	<u>5%</u>
Total Public Sector	<u>16%</u>	<u>18%</u>	<u>15%</u>	<u>19%</u>

Baltimore County's diverse and expanding business base employed a total work force of 364,418 in 2009, with the largest percentage (72%) employed in the service sector. While suburbanization continues to move jobs out of the traditional employment centers, the largest private employers anchor employment of more than 65,000 jobs in commercial areas throughout the County such as White Marsh, Hunt Valley and Owings Mills. Employment diversity is well-represented by businesses in the County, with a mix of manufacturing, research and development, health care, utilities, government, and financial services. The County's business base consists of over 21,000 companies. The County is Maryland's second largest job center.

OTHER STATISTICS

PRINCIPAL PROPERTY TAX PAYERS FY 2010

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>	<u>Total County Tax *</u>
BGE	Utility	\$1,027,983,982	\$27,418,154
Verizon	Utility	360,703,590	9,914,919
Merritt Management Corp.	Commercial Property	413,006,023	4,569,063
Towson Town Center	Retail	218,853,732	2,407,391
TRP Suburban	Financial Services & Investments	163,150,322	2,350,681
Wal Mart	Retail	174,905,206	2,105,989
Comcast	Utility	76,080,950	2,092,226
Oak Campus Partners, LLC	Commercial Property	169,042,460	1,859,683
Maryland Health and Higher Education	Higher Education/Health	145,458,133	1,600,039
Severstal	Steel/Mining	165,090,785	1,581,294

*Represents only County tax levied on assessed value of real and personal property; does not include State taxes.

GOVERNMENT

The County's seat of government is located in Towson, MD. Baltimore County performs all local governmental functions within its jurisdiction, as there are no incorporated towns, villages, municipalities or other political subdivisions with separate taxing authority. The legal origin of Baltimore County is not known, but it was in existence by January 12, 1659/60 when a writ was issued to the sheriff of the county. The County name was derived from the name of the 1st Lord Baltimore George Calvert's barony in Ireland. Under home rule charter since 1957, an elected County Executive and a seven-member County Council, with each serving separate executive and legislative functions, govern the County.

The County Council members are elected from each of seven contiguous and equally populated council districts. The County Executive (elected countywide) and the County Council serve contemporaneous four-year terms in office with the current term ending December 6, 2010. There is no term limitation for Council members. However, the Executive may only serve two consecutive terms in office. The current Executive is in his fourth year of his last term.

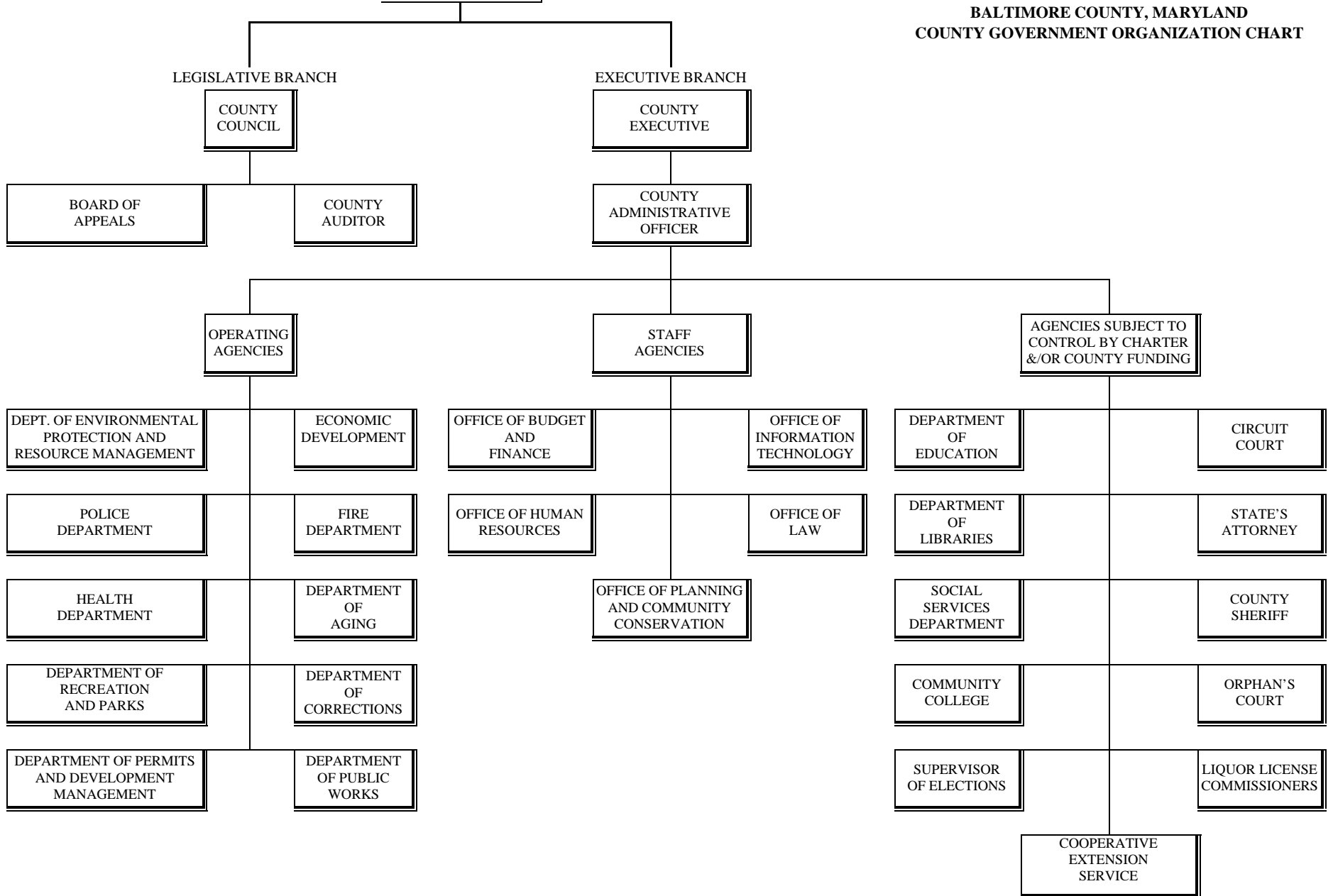
Each member of the County Council has one vote, and a simple majority of the County Council is sufficient to pass legislation in the absence of higher voting requirements. Emergency bills require the vote of five members of the County Council, as do County Council actions to override a veto by the County Executive. The citizens of Baltimore County may petition to referendum any law or any appropriation increase approved by the Council.

SELECT COUNTY GOVERNMENT STATISTICS

<u>Fire Protection</u>			<u>Police Protection</u>		
Number of stations – Volunteer		33	Number of precinct stations		10
Number of stations – Career		25	Number of ancillary facilities		20
Number of sworn personnel		1,051	Number of sworn personnel		1,914
<u>Recreation</u>			<u>Education</u>		
Parks	Number	214	Number of schools		168
	Number of Acres	7,639	Number of school professional staff		8,954
Recreation Centers	Number	161	Number of Students (2010-2011 School Year)		104,012
	Number of Acres	3,620			
Open Spaces, Undeveloped Parks			<u>Election:</u>		
			Registered Voters		495,000
			% of Eligible Voters Registered		81%
			Voting in Nov 2010 General Election		90%
Number of Sites		12,281			
Number of Acres		19,730			

VOTERS

BALTIMORE COUNTY, MARYLAND COUNTY GOVERNMENT ORGANIZATION CHART



LIST OF PRINCIPAL OFFICIALS

JULY, 2010

County Executive	James T. Smith, Jr.	410-887-2450
County Council	John Olszewski, Sr, Chairman	410-887-7174
	Kevin B. Kamenetz	410-887-3385
	S. G. Samuel Moxley	410-887-0896
	T. Bryan McIntire	410-887-3387
	Kenneth N. Oliver	410-887-3389
	Vincent J. Gardina	410-887-3384
	Joseph Bartenfelder	410-887-3388
 Administrative Officials		
Administrative Officer	Fred Homan	410-887-2460
Director of Budget & Finance	Keith Dorsey	410-887-3313
County Attorney	John Beverungen	410-887-4420
County Auditor	Lauren Smelkinson (Acting)	410-887-3193
Director of Public Works	Edward C. Adams, Jr.	410-887-3306
Chief of Police	James W. Johnson	410-887-2201
Fire Chief	John J. Hohman	410-887-4511
Director of Corrections	James P. O'Neill	410-512-3200
Director of Aging	JoAnne Williams	410-887-2107
Director of Economic Development	David S. Iannucci	410-887-8000
Director of Environmental Protection and Resource Management	Jonas W. Jacobson	410-887-3733
Director of Information Technology	Rob Stradling	410-887-2440
Health Officer	Dr. Gregory Wm. Branch	410-887-2702
Director of Permits and Development Management	Timothy M. Kotroco	410-887-3610
Director of Human Resources	Theresa S. Hill	410-887-3139
Director of Planning and Community Conservation	Arnold F. "Pat" Keller, III	410-887-3215
Director of Recreation and Parks	Robert J. Barrett	410-887-3806
Director of Social Services	Timothy W. Griffith	410-887-2811
Director of Workforce Development	Barry F. Williams	410-887-2008
Superintendent of Schools	Dr. Joe A. Hairston	410-887-4281
President of the Community College	Dr. Sandra L. Kurtinitis	410-918-4015
Director of Libraries	James H. Fish	410-887-6160
 State Charter Agencies		
Chief Judge of the Circuit Court	John Grason Turnbull, II	410-887-2687
Chief Judge of the Orphans Court	William R. Evans	410-887-6516
County Sheriff	R. Jay Fisher	410-887-5925
States' Attorney	Scott D. Shellenberger	410-887-6660

BALTIMORE COUNTY, MARYLAND

COUNTY GOVERNMENT

EXECUTIVE BRANCH

County Executive

Serving a term of four years for a maximum of two consecutive terms, the County Executive is the chief executive officer of the County and the official head of the County government.

County Administrative Officer

Appointed by the County Executive, the County Administrative Officer oversees the daily operations of the County government.

LEGISLATIVE BRANCH

County Council

Composed of seven members, one from each councilmanic district, serving four-year terms, the County Council is vested with all the law making powers of the County.

County Auditor

A certified public accountant appointed by the County Council, the County Auditor is responsible for preparing and analyzing information for the County Council, preparing reports on internal accounting control, administrative and operating practices and procedures for submission to the County Council and County Executive, and performs other duties as assigned by the County Council.

Board of Appeals

Consisting of seven members serving staggered three year terms and appointed by the County Council, the Board of Appeals meets in panels of three to conduct hearings and make decisions on appeals relating to zoning, licenses, building permits, Retirement Board decisions, Executive, Administrative, and adjudicatory orders, and on Petitions Reclassification. The three member panels rotate membership on a case-by-case basis.

OPERATING AGENCIES

Department of Environmental Protection and Resource Management

The Department is responsible for administering and enforcing environmental laws, regulations, programs, and activities for the purpose of conserving, enhancing and perpetuating the natural resources of the County.

Department of Economic Development

The Department's responsibilities include the promotion of an economic development program, especially the solicitation of new business and investment, as well as other activities necessary to reach that goal.

Police Department

Under the direction of the Chief of Police, the Department has the general duty to safeguard the lives and safety of all persons within the County, to protect property, and to assist in securing to all persons the equal protection of the laws. It is divided into 8 precincts with its headquarters located in Towson. The Department also maintains a K9 training center, a marine unit, an aviation unit, and a crime laboratory.

Fire Department

Under the direction of the Chief, the Fire Department is responsible for the protection of persons and property in Baltimore County. It is composed of 25 Career and 33 volunteer companies. The Department's 29 advanced life support medic units and several fire engines staffed with paramedic are equipped to provide emergency cardiac rescue services. The Department also has responsibility for the Emergency Operations Center and provides for response to natural and man-made disasters.

Health Department

The Health Department's responsibilities include the oversight and enforcement of such laws governing Health and Sanitation, Animals, Day Nurseries, Mental Health, Substance Abuse and other areas in preserving the well-being of the County. The Department operates eight health centers in the County.

Department of Aging

The Department is responsible for coordinating and administering programs which address the special needs of persons 55 and older. It operates a network of 19 senior centers in the County.

Department of Recreation and Parks

The Department formulates and recommends plans and policies for public recreation and parks, the organization of Recreation Councils, and for comprehensive programming of public recreation and parks conducted in school recreation centers, parks, beaches, or other land or buildings.

Department of Corrections

The Department of Corrections operates the Detention Center and the Courthouse Court facility for the detention of pre-trial and short-term sentenced individuals. Staff also operates the Home Detention program, and the Alternative Sentencing program.

Department of Permits and Development Management

The Department of Permits and Development Management consists of: Electrical Licenses and Regulation; Plumbing Licensing and Regulation; Development Processing; Code Inspection and Enforcement; and Permits and Licenses.

Department of Public Works

The Department of Public Works consists of the Office of the Director, the Bureau of Engineering and Construction, the Bureau of Highways, the Bureau of Solid Waste Management, the Bureau of Traffic Engineering and Transportation Planning, the Bureau of Utilities, and the Bureau of Building and Equipment Services.

Office of Workforce Development

The Office provides training, career consultation and job placement services to unemployed and underemployed County residents so they can meet the County's workforce needs and obtain and retain long-term employment with good wages and benefits.

STAFF AGENCIES**Office of Budget and Finance**

The Office is responsible for the administration of the financial affairs of the County. In addition, it is responsible for the study of the organization, methods and procedures of each agency of the County government. This Office consists of budget formulation, accounting, tax payer services, payroll processing for employees and retirees, investment and debt management, insurance administration, purchasing and disbursements, vehicle operations and maintenance, county property management and the 911 Central Communications Center. The Office is also responsible for the acquisition of all property and property easements for the County.

Office of Information Technology

The Office is responsible for data processing and the management of information, implementation and maintenance of management information systems, planning and developing interdepartmental systems of record retention and retrieval, geographical information system, electronic services, and printing services.

Office of Human Resources

The Office is responsible for the administration and interpretation of policies and procedures governing all central government employees as set forth by law. There are four divisions of this Office: Employment, Classification and Compensation, Records Management, and Training.

Office of Law

Administered by the County Attorney, the Office represents the County in civil actions and provides legal advice to the County Executive, the County Council, the County Administrative Officer, and all the offices, departments, commissions, boards and other agencies of the County. It also collects delinquent taxes and monies due the County.

Office of Planning and Community Conservation

The Office is responsible for the preparation of the master plan for adoption by the County Council, recommending to the Director of Budget and Finance a six year Capital Program, reviewing and making recommendations on plans for all development in the County, recommending zoning map amendments to the County Council or the Board of Appeals, and administering Community Development Block Grant funds.

AGENCIES SUBJECT TO CONTROL BY CHARTER AND/OR COUNTY FUNDING**Department of Education**

Overseen by an eleven member Board of Education and administered by a superintendent, the Department of Education is responsible for the overall operation of the County's 161 public schools. The majority of education funding is provided by Baltimore County with the balance derived from a combination of Federal, State, and other funds.

Circuit Court

The Circuit Courts are the highest common law courts of record and original jurisdiction in the State of Maryland. Baltimore County is in the Third Judicial Circuit of Maryland, which includes Baltimore County and Harford County. Although this is a State agency, Baltimore County provides all operating costs exclusive of the judges' salaries.

Baltimore County Public Libraries

Overseen by a Board of Library Trustees appointed by the County Executive and administered by a director accountable to the Board, the Department of Libraries provides general public library services to the County through its 15 branches.

State's Attorney

The State's Attorney's Office represents the State in all criminal matters in Baltimore County. It is a State agency fully funded by County government.

Department of Social Services

Under the direction of the State Department of Human Resources, the Department of Social Services administers and develops local social welfare activities, including assistance programs financed by the State or Federal government, the Section 8 Housing program, and social services undertaken by the County. Most direct social service payments as well as over 500 State employee salaries are funded by the State and therefore do not appear in this budget document.

County Sheriff

The Sheriff's Office is responsible for transporting prisoners serving Grand Jury indictments, Clerk of the Circuit Courts summonses and writs, security for all Circuit Court criminal cases, and security for the County Courts building.

Community College of Baltimore County

The Community College of Baltimore County makes up the largest community college system in the State of Maryland with campuses at Catonsville, Essex, Dundalk, and various centers throughout the County. The College offers a broad array of general education, career programs, and training related to economic and community development activities.

Orphan's Court

The Orphan's Court is a court of special limited jurisdiction that has the full power to direct the conduct and accounting of intestate estates, secure the rights of orphans and legatees, and administer justice in all matters relating to the affairs of deceased persons. In addition to three elected judges, the Court is served by the Register of Wills, a State official who also serves as clerk and recorder, and six appraisers.

Board of Elections

Consisting of three members appointed biennially by the Governor of Maryland with the advice and consent of the Senate, the Board oversees voter registration and conducts elections in Baltimore County.

Board of Liquor License Commissioners

Appointed by the County Executive, the Commission investigates and processes all new and transferred liquor license applications, reviews and approves the issuance of all special (one-day) licenses, and investigates all police reports and public complaints of liquor law violations.

Cooperative Extension

Part of the Agricultural Extension Service of the University of Maryland, coop agents operate three programs: Agricultural and Natural Resources; Home Economics; and 4-H Youth Development.

MISSION & PRIORITIES

VISION

“Baltimore County: safe and sustainable communities, working together to achieve a future with a responsible balance of economy, equity, and healthy natural environment where citizens value past achievements, future opportunities, and diversity of choice to live, work, learn and prosper.”

MISSION

The mission of Baltimore County Government is to provide County citizens with a quality of life that includes first-rate protection, education, economic development, and preservation of established communities so County citizens can live and prosper in a safe and affordable environment.

PUBLIC SAFETY



Baltimore County’s Police, Fire and Corrections Departments, and the 911 Communication System respond to a variety of threats including crime, accidents, fires, medical emergencies, and natural disasters. Citizens should be assured of prompt, effective help in case of emergencies. In addition, they should be able to count on government to reduce hazards by enforcing various safety standards, educating the public about safety and crime prevention, and addressing the social and economic conditions that contribute to criminal behavior.

POLICIES

- Focus special attention on youth for crime prevention, conflict resolution, and alternative sanctions for nonviolent criminal behavior.
- Enforce the law vigorously, cooperating with other regional jurisdictions and using new technologies to identify, apprehend, and effectively prosecute criminals.
- Identify, track, and dismantle street gangs in the County.
- Develop critical incident management protocols to direct emergency responses to homeland security threats and attacks.
- Coordinate emergency response efforts and plans with other County agencies to recognize and properly respond to potential security threats and critical incidences.

PERFORMANCE

	<u>FY 2009</u> <u>Actual</u>	<u>FY 2010</u> <u>Est.</u>	<u>FY 2011</u> <u>Projected</u>
Part I Cases for Investigation by CID	5,016	5,105	5,105
Percentage of Part I Cases Cleared	49%	50%	50%.
Comment: The FBI National Violence Crime Clearance Rate is 44%.			
Cases for Investigation by Vice/Narcotics	807	1,692	1,765
Cases Investigated by Vice/Narcotics	665	1,380	1,446
Percentage of Cases Cleared	82%	82%	82%
Number of Gang Members Authenticated	246	260	275
Percentage of Authenticated Gang Members Arrested	10%	12%	13%
Total New and Reopened Criminal Cases Filed by State's Attorney	9,253	9,500	9,700
Percentage of Criminal Cases Disposed Under State Standards (180 Days)	88%	89%	90%
Total New and Reopened Juvenile Cases Filed by States Attorney	4,209	4,200	4,300
Percentage of Juvenile Cases Disposed Under State Standards (90 Days)	93%	96%	98%
Percentage of Negative Drug Tests for Juveniles in Juvenile Drug Court Program	88%	82%	89%
Percent of Successful Prosecutions of Firearms Violence	76%	72%	69%
Percentage of Fire Investigations Resolved or Cleared	92%	91%	91%

EDUCATION

Schools are the cornerstones of communities. The perceived quality of neighborhood schools may be the single most important factor in a family's decision about where to live. Even more important, quality schools help to ensure that the next generation of county residents is prepared for challenging employment, good citizenship, and a lifetime of self-directed learning. The opportunity for a high-quality education – whether for basic learning, employment opportunity, career advancement, or personal fulfillment – must be readily available, for all ages and in a variety of subjects. Financial and social impediments to effective learning must be overcome.

POLICIES

- Improve achievement for all students.
- Maintain a safe and orderly learning environment in every school.
- Use resources effectively and efficiently.
- Balance the need to develop new schools against the need to maintain and upgrade existing schools.

PERFORMANCE

The Baltimore County Public School (BCPS) system uses Adequate Yearly Progress (AYP) as its main indicator to measure the continuous improvement each year toward the No Child Left Behind (NCLB) goals of adequate proficiency in reading and math as well as attendance and graduation from high schools. AYP is used to measure the gain in academic progress and make accountability decisions regarding schools and school systems.

The State of Maryland sets different Annual Measurable Objectives (AMO) for elementary, middle and high schools that all students in eight subgroups (African American, American Indian, Asian/Pacific Islander, Hispanic, White, LEP, economically disadvantaged, and special education students) identified in NCLB must meet. AMO make certain that schools direct their instructional improvement efforts toward historically underperforming subgroups and all low performing students. This annual measurement ensures that schools are on target to meet the NCLB goal of having 100% of the students achieve proficiency in reading and mathematics by the end of the school year in 2013 - 2014. The goal of 100% ensures that all students, not just underperforming students, are expected to continuously progress.

Adequate Yearly Progress by School Level

<u>Reading</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>
Elementary	83.6%	87.3%	88.6%
Middle	71.1%	78.3%	81.7%
High	69.6%	80.0%	83.9%

<u>Mathematics</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>
Elementary	83.4%	85.0%	86.0%
Middle	60.0%	67.6%	70.8%
High	64.3%	82.7%	85.5%
Percent of Graduating Students	83.30%	82.21%	83.56%
Annual Number of Library Materials Circulated	10,217,972	10,320,151	10,423,352
Library Staff Turnover Rate	3%	4%	4%

ECONOMIC DEVELOPMENT

Baltimore County's economic development goals are two-fold: 1) to create employment opportunities that provide family-supporting income for its citizens, and 2) to secure the long-term well being of citizens and communities by ensuring economic growth. In turn, a strong economy will enhance the tax base and thereby provide funding to ensure that essential services are maintained.

POLICIES

- Retain, expand, and attract businesses that provide jobs and sustain investment, with emphasis on export trade and technology development.
- Ensure that plans, physical infrastructure, business climate, and land use regulations position the county as a premier location for business development and growth.
- Maintain a top-notch work force through close coordination among economic development, employment, and training agencies; public schools and colleges; and the business community.
- Attract quality military subcontractor businesses to Baltimore County locations such as Crossroads@I-95 for relocation of employees and their families to County residential areas.
- Nurture small and start-up businesses.
- Increase private investment and business growth through gap financing/technical assistance and targeted incentive programs.
- Implement business and development regulations that encourage green development and redevelopment.

PERFORMANCE

Baltimore County, with has the 3rd largest population in the State and second largest number of jobs, has witnessed an ever-growing level of business success due to the County's economic growth and business diversity. From January 2010 through June 2010, the County worked directly with more than 100 business prospects resulting in the

relocation of new companies and expansion of existing businesses. The following highlights some of the most recent activity:

- **Zurich American Insurance Company** has moved its Baltimore area operations to Baltimore County, bringing approximately 325 employees to Red Brook Corporate Center in Owings Mills.
- **Lockheed Martin Information Systems & Global Technology** opened their sixth facility in Woodlawn, adding 160 new jobs. The expansion brings their total County employment to 1,500.
- **GM Powertrain** is expanding its current manufacturing operations in White Marsh to include capacity for developing and manufacturing global rear-drive electric motors. GM plans to invest over \$200 million in the project and will hire an additional 189 employees. In addition to the U.S. Department of Energy, funding from Baltimore County and the state of Maryland assisted in this expansion.
- **Middle River Aircraft Systems**, a part of GE aviation is adding 200 new jobs at its facility in eastern Baltimore County. The new jobs will support the development and manufacturing of the engine thrust reverser for the Boeing 747-8 commercial aircraft.
- **Social Solutions Inc.**, a developer of software to track the effectiveness of nonprofit programs, moved to Baltimore County. The technology firm will occupy 17,000 square feet of office space at Baltimore Crossroads @95. The company plans to double its 85-person work force over the next 18 months.

In addition, six new companies have opened or moved to bwtech@UMBC, the University of Maryland Baltimore County's business incubator and accelerator.

	<u>FY 2009 Actual</u>	<u>FY 2010 Est.</u>	<u>FY 2011 Projected</u>
Number of Small Businesses Seeking Financial Assistance	110	120	125
Number of Financial Transactions	41	41	41
Value of Non-Residential Permits (in Millions \$)	\$573	\$375	\$400
Welfare to Work Job Placements	975	975	975
Work Retention Rate	80%	70%	70%

COMMUNITY CONSERVATION & PUBLIC INFRASTRUCTURE

Successful communities usually have a combination of well-designed neighborhoods, well-maintained housing, efficient public services and facilities, community-serving businesses, family-supporting employment opportunities, and citizens who are actively engaged in community life. Most of Baltimore County's older communities started with these elements and are maturing gracefully, but change and age can weaken the fabric of communities, making them vulnerable. The purpose of the community conservation strategy is to ensure that the older communities retain their vitality, especially by prompt remedial actions in those neighborhoods that are showing signs of stress. These efforts include declining commercial areas that hurt the image of adjacent communities and lower the quality of life for residents.

POLICIES

- Target capital budget resources to community conservation areas for the maintenance and upgrading of neighborhood streets, alleys, parks, schools, and other facilities.
- Actively promote home ownership and encourage attractive and well-maintained rental housing.
- Preserve or create open space parcels in established communities, particularly those with higher densities.
- Implement strategies to address common traffic and parking issues in business areas.
- Foster civic pride and community involvement.
- Maintain the URDL (Urban Rural Demarcation Line) and enact stronger measures for preserving rural land uses and protecting the county's natural resources.
- Provide capital funding for public facilities in a timely manner to support development in growth areas and employment centers.

PERFORMANCE

Master Plan 2010, adopted by the County Council in the spring of 2000, serves as an important advisory tool for ensuring that the growth of Baltimore County is managed in an orderly and rational manner. The master plan also recognizes that Baltimore County's sustained prosperity will require continued reinvestment in its urban areas. In 1997, the state enacted the Smart Growth and the Rural Legacy programs and established priorities for state spending in an effort to preserve existing neighborhoods and rural resources. The State has lauded Baltimore County for its planning policies, which Master Plan 2010 endorses, as consistent with Smart Growth initiatives. In the fall of 2008, Baltimore County completed its quadrennial Comprehensive Zoning Map Process that sets the zoning regulation necessary to implement the Master Plan. A draft of Master Plan 2020 is posted on the County's website at www.baltimorecountymd.gov.

Capital Budget Projects (Thousands of \$):	<u>FY 2009 Actual</u>	<u>FY 2010 Est.</u>	<u>FY 2011 Projected</u>
Streets, Highways	16,750	86,489	3,000
Schools	118,189	196,713	13,672
Parks & Recreation & Greenways	19,293	14,410	5,917
Community Improvement	11,137	5,701	1,586
Percentage of Road Miles Rated Poor that Were Returned to Good Condition	33%	27%	23%
County-owned Storm Water Maintenance (SWM) Facilities Requiring Maintenance	711	785	850
County-owned SWM Facilities Receiving Major Repairs	14	33	40
Number of Potholes Filled	47,879	48,000	48,000



FINANCIAL POLICIES AND GUIDELINES

Baltimore County's financial guidelines, outlined below, set forth the basic framework for the development of the FY 2011 Budget. These guidelines provide direction for evaluating both current activities and proposals for future programs. Many of the guidelines represent long-standing principles and practices that have shaped County budgets in the past and have helped maintain its financial stability. All of the guidelines are reviewed annually.

OPERATING BUDGET

1. The growth in the General Fund Operating Budget should not exceed the growth in personal income for Baltimore County. The Spending Affordability Committee's projected growth for FY 2011 is 3.8%. This basic growth factor reflects estimated average personal income growth in Baltimore County over a 5-year period from Fiscal Years 2007 - 2011.
2. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare midyear reports comparing actual revenues and expenditures to budgeted amounts.
3. The County will emphasize efforts to reduce major cost centers such as health care, utilities, and worker's compensation claims.
4. The County will try to pay for current expenses with current revenues with little reliance on one-time resources. Current expenses may exceed current revenues in order to fund one-time items such as appropriations to the Revenue Stabilization Reserve Account (RSRA) or for Capital budget support.
5. The County will maintain a relatively stable level of inflation-adjusted expenditures per capita.
6. The County will utilize multi-year forecasts to evaluate the impact of budget decisions.

REVENUE

1. The County will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.
2. The County will follow an aggressive policy of collecting revenues.
3. The County will establish user charges and fees at a level related to the full cost of providing the service. These fees/charges will be reviewed annually.

INVESTMENTS

1. The County will invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds.

2. The County's investment officials shall use the "prudent person" standard in the context of managing an overall portfolio, considering the probable safety of their capital as well as the probable income to be derived. The County will not borrow funds for the express purpose of investing those funds.
3. The County will diversify its investments by security type and institution. With the exception of U.S. Treasury securities, authorized pools and money market funds, no more than 50% of the County's total investment portfolio will be invested in a single security type or with a single financial institution.
4. To the extent possible, the County will attempt to match investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County will not directly invest in securities maturing more than one year from the date of purchase. However, the County may collateralize its repurchase agreements using longer investments not to exceed 30 years to maturity. Reserve funds may be invested in securities exceeding one year if the maturity of such investments are made to coincide as nearly as practicable with the expected use of the funds.
5. Regarding suitable investments, the County's investments will conform without exception to Article 95, Section 22 and Section 6-222 of the State Finance and Procurement Article of the Annotated Code of Maryland.
6. The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account the County's investment risk constraints and cash flow needs.
7. The County will maintain a system of adequate internal controls to assure compliance with the investment program policy and procedures. On a bi-annual basis all investments held by the County will be reported to the State Treasurer and the investment policy will be reviewed by the Director of Budget & Finance and the County Executive with any modifications made thereto approved by the County Council.

DEBT SERVICE

1. The County will seek to maintain its Triple-A bond rating by establishing maximum debt ratios, a limit above which it will not issue additional debt, but would decrease capital spending or increase Pay-As-You-Go (PAYGO) financing, in order to control the future debt service burden.
2. The County will update its debt affordability study each year in conjunction with its capital budget process. The study helps the County monitor its debt position and compliance with debt policies.
3. The County will not use short-term borrowing to finance operating budget requirements. The County has never issued tax or revenue anticipation notes.
4. The County does not intend to have any fixed rate bond anticipation notes outstanding for a period of longer than two years.
5. The County will maintain a Debt to Full Value ratio in the range of 1.6% to 2.2% and Debt to Personal Income ratio in the range of 2.75% to 3.0%.
6. The County will maintain a Debt Service to Revenues ratio in the range of 8% to 9%.

7. The County will ensure that the rapidity of debt repayment on new net tax-supported debt does not fall below 25% retired in 5 years and 50% retired in 10 years. The County currently retires 37.1% of net tax-supported debt in 5 years and 69.0% in 10 years.
8. The County will budget contributions to PAYGO financing of the Capital Budget in each fiscal year. The County has used PAYGO financing since 1964. The County's contributions to PAYGO financing are as follows for recent fiscal years:

PAYGO Amount		PAYGO Amount	
<u>Fiscal Year</u>	<u>(In Millions)</u>	<u>Fiscal Year</u>	<u>(In Millions)</u>
1991	\$4.8	2002	\$65.7
1992	1.1	2003	1.0
1993	1.1	2004	3.0
1994	9.4	2005	45.3
1995	4.4	2006	112.3
1996	1.2	2007	129.9
1997	20.3	2008	146.9
1998	40.4	2009	138.5
1999	93.9	2010	33.1
2000	121.6	2011 Budget	2.6
2001	110.3		

9. The County will maintain the self-supporting status of the Metropolitan District operations.

FUND BALANCE

1. Current volatility in the national economy and potential changes in intergovernmental aid requires the County to take the fiscally prudent step of raising its target level for unreserved General Fund balances during this period. Rather than the long-term policy level of 5% of the revenue budget, the County will try to produce unreserved General Fund balances near 7% of General Fund revenues each year. Most of the 7%, an amount equal to 5% of the revenue budget will be placed in the Revenue Stabilization Reserve Account (RSRA) with limited access for withdrawals. Such a reserve cushions the County against the impact of unforeseen emergencies and economic downturns.
2. The County will ensure that the ratio of fund balance to revenues does not fall to the floor level of 3% for two consecutive years.
3. The County will insure that any unreserved fund balance in excess of the target level of revenues target level will be retained to provide only short-term tax stabilization. Excess reserves well above the target level will be eliminated through tax rate reductions or dedicated to one-time items such as PAYGO contributions in order to reduce the level of programmed borrowing in support of the Capital Budget.

BUDGETARY PROCEDURE

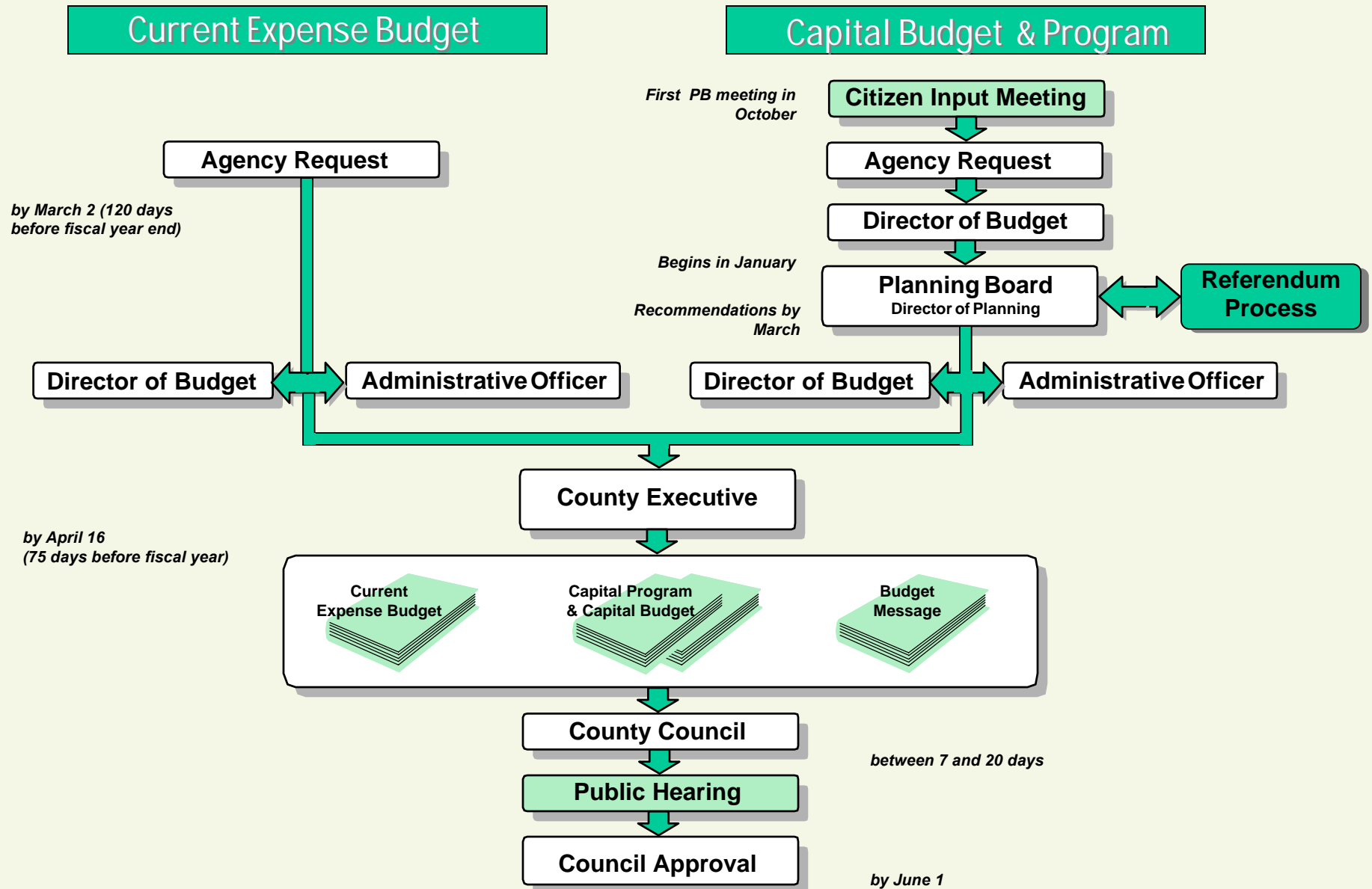
The formulation of the County's budget is the responsibility of the Director of Budget and Finance who is subject to the supervision of the County Administrative Officer. It is the Administrative Officer who serves as the Chief Fiscal Officer for the County. In addition to formulating the budget, the Director is responsible for the study of the organization, methods and procedures of each office, department, board, commission, institution and agency of the County government; the submission to the County Administrative Officer of periodic reports on their efficiency and economy; and such other duties and functions as may be assigned by the County Administrative Officer.

PROPOSAL OF BUDGET

The Operating Budget, which in accordance with the Baltimore County Charter must be balanced, is prepared and submitted for approval to the County Executive by the County Administrative Officer and is based upon estimated revenues and expenditures of operations for the ensuing fiscal year. These estimates are prepared by the head of each office, department and other agency of the County government and are subject to review by the Director of Budget and Finance. The County Executive, after approving the budget, submits the budget along with a Budget Message to the County Council. In addition to a summary of the budget, the Message indicates any major changes in financial policy and in expenditures, appropriations and revenues as compared with the fiscal year then ending, as well as the reasons for such changes. With respect to the Capital Budget, the Budget Message includes an explanation of changes made by the County Executive in the Capital Program recommended by the Baltimore County Planning Board. The two-year period of the Capital Budget began in FY 1994.

The Planning Board, which provides input from the community and neighborhood perspective, is charged with the responsibility of recommending a Capital Improvement Program (CIP) to the County Executive. The Board hears testimony from each of the County agencies who have capital budget requests. In even calendar years, the Planning Board makes recommendations for the amount of allocation of the bond referendum by programming funds for the appropriate two fiscal years, the budget year, and the rest of the capital program. In odd calendar years, the Planning Board reviews requests for changes to the budget and program due to emergencies or other compelling reasons. Nothing precludes the Planning Board from making major changes to the budget and the program in the odd calendar years. However, the most recently passed referendum provides a fiscal parameter and the previous capital improvement program provides a guideline for capital project scheduling. The County Executive is free to change the CIP recommended by the Board, but any change must be pointed out to the County Council in the Executive's Budget Message.

Baltimore County's Budgeting Process



Helping direct the Planning Board in their work is the County's Master Plan. Every ten years, the Office of Planning works with a wide variety of stakeholders such as private citizens, elected officials and business groups to produce a master plan. The master plan contains policies that guide development throughout the county. Central to the way that the county has developed is the concept of delineating two distinct management areas – the urban area and the rural area. This concept manages growth in a manner that preserves important natural and agricultural resources and maximizes the efficiency of county revenues spent on transportation improvement, utilities, and other capital projects. An Urban Rural Demarcation Line (URDL) was established in 1967. Then, in 1979 two growth areas, Owings Mills, and the Perry Hall - White Marsh areas were created for focusing future development. In the past, master plans focused exclusively on land use issues such as zoning and transportation, but today it is widely recognized that land use issues are inseparable from many other issues such as education, public safety, social services, and economic development. The current master plan, Master Plan 2010, reflects this realization. County law requires a master plan be adopted or updated at least every ten years. Due to changing circumstances, the plan is periodically updated to reflect new information as it become available.

Unlike the Master Plan and its impact on the Capital Budget, Baltimore County does not have a formal, comprehensive multi-year plan for the Operating Budget. The Public School System does have a formal plan, required by State law, but it is not fully binding on the local government. Beginning with FY 2004 and with required annual updates, the School System has adopted an eight year Master Plan that directs how the County will reach guidelines established by the national "No Child Left Behind" Act, the state "Bridge to Excellence" Program and the School System's "Blue Print for Progress". The Plan and Annual Updates are completed in June, reviewed by a panel of citizen stakeholder groups, submitted to the County Executive for comments, and then filed with the State Superintendent of Schools.

Also considered during the development of the Operating Budget is the work of the Spending Affordability Committee (SAC). The Committee consists of 5 members, 3 of whom are members of the County Council. The remaining members may be from an area of specialty, such as finance, organized labor, etc. The Chairman of the County Council appoints the SAC members and may appoint an advisory committee of citizens to assist the Committee. On or before February 15 in each year, the Committee submits to the County Council and the County Executive a report with recommendations on fiscal goals of growth in the County Budget to a level that does not exceed the rate of growth of the County's economy. The Committee has adopted personal income growth as its gauge of economic growth. The Committee identifies expenditures in the current year General Fund Budget (certain intergovernmental aid, PAYGO, appropriations to reserves, and other adjustments considered non-recurring in nature) that should be excluded from the "base" spending level. Then, the base spending level is multiplied by the personal income growth factor in order to determine the estimated spending limit for the upcoming fiscal year. The County Executive is free to propose a budget that exceeds that spending limit. However, since FY 1991 when the law was established, no County Executive has exceeded that level.

ADOPTION OF BUDGET

The County Council may decrease or delete any items in the Budget except those required by the public general laws of the State of Maryland and except any provision for debt service on obligations then outstanding or for estimated cash deficits. The County Council has no power to change the form of the Budget as submitted by the County Executive, to alter the revenue estimates (except to correct mathematical errors), or to increase any expenditure recommended by the County Executive for operating or capital purposes. The Budget must be adopted by the affirmative vote of not less than four members of the County Council by June 1st. If the County Council fails to do so, the proposed budget submitted by the County Executive stands adopted.

In its deliberations over the proposed budget, the Council will consider the recommendations of the Spending Affordability Committee (SAC). If the Council decides to adopt a budget that exceeds the SAC recommendations, then it must explain its rationale for exceeding the recommendations. The Council also holds a public hearing each year to obtain citizen input on the proposed budget and any related tax legislation. In addition, open meetings are held with department directors to discuss their budgets and potential reductions.

AMENDING THE BUDGET

Transfers of funds from the Operating Budget to the Capital Budget or between specific projects contained in the Capital Budget may be authorized by the County Administrative Officer only with the approval of the County Executive, and at least four members of the County Council. The Administrative Officer may authorize operating budget inter-program transfers of no more than 10% of either program's budget. However, transfers greater than 10% or transfers between agencies require approval by the County Executive and at least four members of the County Council. Inter-agency transfers may be made during the last quarter of the fiscal year.

To meet a public emergency affecting life, health or property, the County Council may, by ordinance, make emergency appropriations from contingent funds, from revenues received from anticipated sources but in excess of the budget estimates, or from revenues received from sources not anticipated in the budget for the current fiscal year.

REVENUE STABILIZATION

The Revenue Stabilization Reserve Account (RSRA) has been established within the General fund as a hedge against major revenue shortfalls or other fiscal emergencies. It is an ongoing account that does not lapse at the end of each fiscal year.

At the close of any fiscal year, the Director of Budget and Finance must transfer to the RSRA any unexpended and unencumbered appropriations plus any revenues in excess of budget estimates. However, if the balance in the RSRA equals or exceeds 5% (until FY

2001, this level was set at 3% of the expenditure budget and until FY 2007, this level was set at 5% of the expenditure budget) of the General Fund revenue budget, the Director cannot transfer funds except upon the approval of the County Executive and the County Council. If a deficit, due to a revenue shortfall, exists in the General Fund at the close of any fiscal year, the Director must notify the County Executive and the County Council of the deficit and request a transfer of funds from the RSRA. The sum to be transferred to the appropriate revenue account may not exceed the amount of the deficit. Beginning in June 2001, the Director must also transfer to the RSRA an amount equivalent to the investment income earned by the Account during the preceding fiscal year.

Funds in the account may not be utilized for any other purpose without the specific recommendation of the County Executive and the approval of a majority plus one (5 of 7 members) of the County.

BUDGET BASIS

The fiscal year of the county government begins on July 1 and ends on June 30. All unexpended and unencumbered appropriations in the General Fund and the Liquor License Fund remaining at the end of the fiscal year shall lapse into their respective fund accounts in the County treasury. Appropriations in other operating budget funds, such as the Gift and Grants Fund and the Economic Development Loan Fund, do not lapse at the end of a fiscal year. Appropriations to capital projects do not lapse until the project is completed or it is abandoned. Any capital project stands abandoned if 3 fiscal years elapse without any expenditure or encumbrance.

Baltimore County budgets are prepared on the modified accrual basis of accounting and reflect encumbrance accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, which is defined as when the revenues are both measurable and available. Property, service and income taxes, developers' assessments, interest income and various intergovernmental revenues comprise the significant revenues susceptible to accrual. Accrued service and income taxes relate solely to amounts held by or due to agents for the County as of year-end. Other accrued revenues represent measurable amounts related to current or prior periods, which will be received within sixty days. Real property taxes receivable greater than one year old and personal property taxes receivable greater than two years old are fully provided for in an allowance for uncollectible accounts. Licenses and permits, charges for services, fines and forfeitures and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Encumbrance accounting is employed as an additional modification of the accrual basis of accounting. Purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. Expenditures, other than principal and interest on long-term debt and employee annual vacation and sick leave, are recorded when the liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. Expenditures for annual leave are recorded when paid.

The use of a system of encumbrances is one way that the County's budget basis differs from its accounting basis. The accounting basis adheres to Generally Accepted Accounting Principles (GAAP), which requires encumbrances outstanding at year-end to be reported as reservations of fund balances and not as expenditures. Encumbrances are reported with expenditures in all budgetary basis statements. Another GAAP adjustment not recorded in budgetary basis statements is the net change in the reserve for inventories and impress funds.

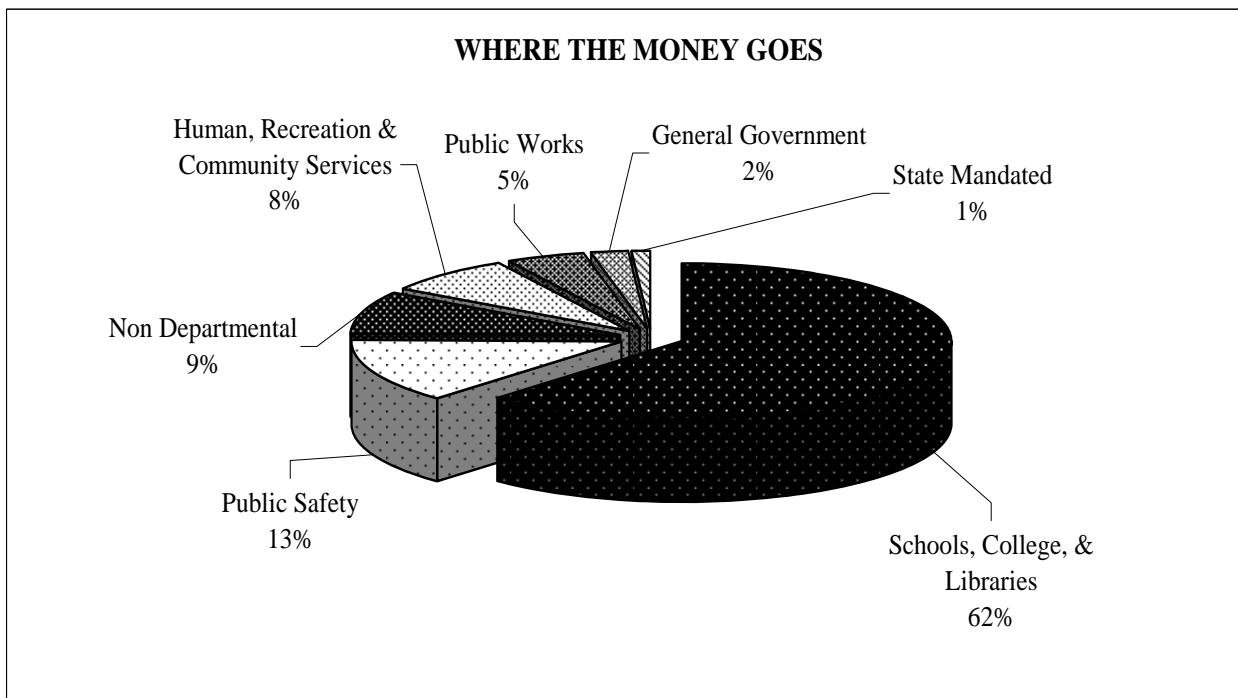
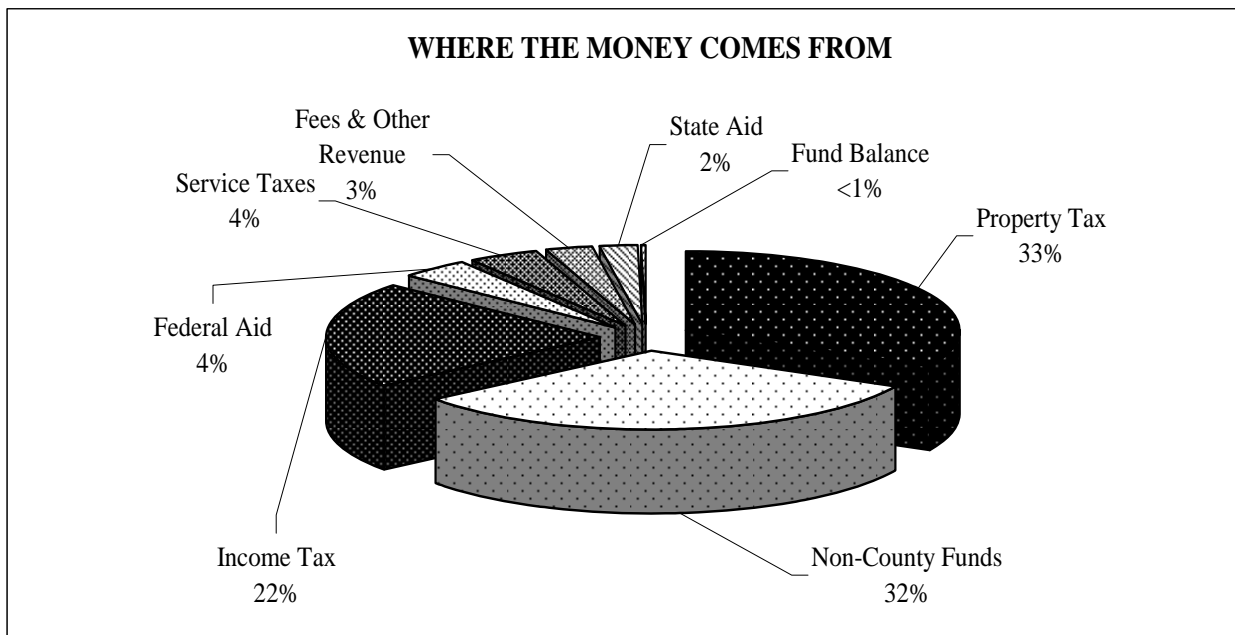
The modified accrual basis of accounting is used by the governmental funds, but the accrual basis of accounting is utilized by the proprietary funds. The measurement focus of these funds is the determination of net income and financial position ("economic resources flow" focus). Baltimore County has implemented the Generally Accepted Accounting Principles adopted by the Governmental Accounting Standards Board. The County has elected not to implement private sector pronouncements Financial Accounting Standards Board issued after November 1989 for its proprietary fund types.

FUND ACCOUNTING

The accounts of the County are organized on the basis of funds, each of which is treated as a separate accounting entity. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. There are three areas of Governmental Funds: the General Fund, Special Revenues Funds, and Capital Projects Funds. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The Special Revenues Funds are used to account for the proceeds of specific revenue resources that are legally restricted to expenditures for specified purposes. These funds include the Liquor License Fund, the Gifts and Grants Fund and the Economic Development Loan Fund. Prior to FY 2002, the Metropolitan District Operations Fund was also treated as a Special Fund. Currently, because it is required to be self-supporting through user fees, it is classified as an Enterprise Fund. For purposes of presenting this budget, Non County Funding of the County's component units (Public Schools, Libraries, and Community College) is included in Special Revenue Funds. On Exhibit C in the Appendix, Enterprise Funds are also listed under the Special Funds column. Capital Projects Funds are used to account for costs of construction and related financing sources.

The County has 2 types of Proprietary Funds that are not appropriated in the budget. Enterprise Funds, such as the Community College Book Store, are operated in manner similar to private businesses. Unlike the Enterprise Funds, the second type of Proprietary Funds, Internal Service Funds, do not appear on Exhibit C. The Vehicle Operations & Maintenance, Central Printing, and Self-Insurance Program Funds are Internal Service Funds used to account for services provided by one County agency to other agencies on a cost-reimbursement basis.

BALTIMORE COUNTY TOTAL FY 2011 OPERATING BUDGET AT A GLANCE \$2.578 BILLION



Total Operating Budget (Excludes Enterprise Funds)

General Fund	\$1,600,149,508
Special Fund	978,279,164
	<u>\$2,578,428,672</u>

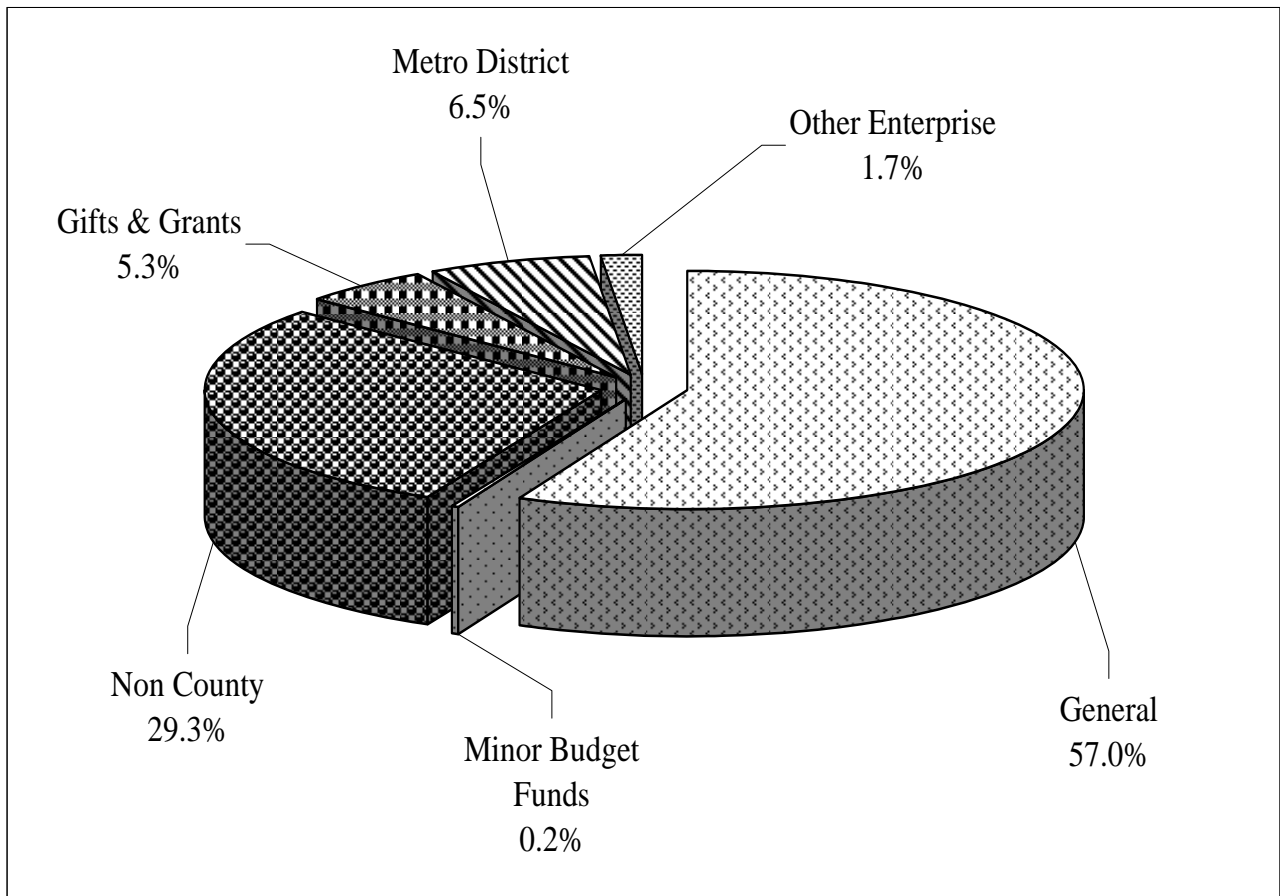
BUDGET SUMMARY - ALL FUNDS

	Actual <u>FY 2009</u>	Revised <u>FY 2010</u>	Budget <u>FY 2011</u>
<u>FUNDING SOURCES</u>			
Property Tax	\$765,572,703	\$811,790,657	\$841,405,415
Income Tax	640,176,172	479,170,319	559,993,621
Service Taxes	112,618,206	102,879,237	107,417,526
State Aid	641,286,943	608,477,941	613,382,683
Federal Aid	135,849,315	177,818,620	192,446,564
Fees & Other Revenue	372,111,117	387,770,416	467,535,678
Appropriation drawn from (or surplus added to) Fund Balances	49,837,214	229,991,622	27,518,707
TOTAL SOURCES	<u>2,717,451,670</u>	<u>2,797,898,812</u>	<u>2,809,700,194</u>
<u>EXPENDITURES</u>			
Department of Education (a)	\$1,363,680,253	\$1,350,445,682	\$1,374,959,598
Department of Public Works (a)	278,758,883	317,390,257	306,472,182
Police Department	189,551,210	200,750,387	203,998,170
Capital Projects - PAYGO	65,493,979	27,583,605	2,600,000
Community College (a)	174,913,334	178,964,585	228,579,049
Debt Service	62,940,686	68,061,155	73,829,162
Fire Department	90,319,987	94,662,368	95,801,562
Insurance (b)	81,410,133	92,966,981	69,558,345
General Government	53,649,997	57,007,524	56,014,473
Housing Office	46,996,850	51,894,298	54,187,500
Department of Health	48,137,532	50,647,248	53,089,287
Department of Libraries	42,154,791	41,349,398	41,130,917
Retirement and Social Security (b)	63,066,738	83,415,586	71,499,011
Department of Corrections	33,165,200	34,090,573	35,119,946
State Mandated Agencies	25,709,666	25,696,279	28,487,511
Department of Aging	14,811,767	17,598,071	17,660,598
Recreation and Parks	18,298,920	20,119,247	20,316,908
Department of Social Services	11,086,023	14,106,597	14,024,511
Emergency Communications Center	11,334,587	11,279,040	11,346,499
Community Development Grants	6,134,541	15,704,970	13,429,837
Office of Workforce Development	3,380,710	7,589,571	5,748,974
Environ. Protection & Resource Mgmt.	7,810,828	7,810,828	7,810,828
All Other Agencies	24,645,055	28,764,562	24,035,326
TOTAL EXPENDITURES	<u>\$2,717,451,670</u>	<u>\$2,797,898,812</u>	<u>\$2,809,700,194</u>

(a) Debt Service and PAYGO funding included in the budgets of these components units is restated in this table as part of the general County programs.

(b) Does not include the fringe benefit cost of the component units.

**FY 2011 TOTAL GOVERNMENT-WIDE OPERATIONS
BY FUND**



	<u>Actual</u> <u>FY 2009</u>	<u>Revised</u> <u>FY 2010</u>	<u>Budget</u> <u>FY 2011</u>
<u>GOVERNMENTAL FUNDS</u>			
General Fund	\$1,660,563,723	\$1,673,948,549	\$1,600,149,508
Liquor License Fund	631,387	750,521	628,666
Gifts & Grants Fund	112,684,528	149,856,964	149,974,132
Economic Development Fund	4,094,956	4,555,000	4,030,000
Non County Funds	<u>726,999,700</u>	<u>743,044,735</u>	<u>823,646,366</u>
TOTAL OPERATING FUNDS	2,504,974,294	2,572,155,769	2,578,428,672
<u>ENTERPRISE FUNDS</u>			
Metro District	167,173,707	178,639,208	182,862,615
Other Enterprise	<u>45,303,669</u>	<u>47,103,835</u>	<u>48,408,907</u>
TOTAL GOV-WIDE OPERATING FUNDS	<u><u>\$2,717,451,670</u></u>	<u><u>\$2,797,898,812</u></u>	<u><u>\$2,809,700,194</u></u>

FY 2011 BUDGET BY MAJOR EXPENDITURE CATEGORIES

AGENCY	PERSONAL SERVICES	* FRINGE BENEFITS	OTHER OPERATING	LAND, BLDG & OTHER IMPROV.	INTEREST PAYMENTS	TOTAL
Executive Office	\$899,293		\$97,510			\$996,803
Circuit Court	5,294,632	366,747	1,704,311	5,344		7,371,034
Orphans Court	179,670		26,850			206,520
Board of Elections	1,596,958		3,592,061	1,000		5,190,019
Office of Budget & Finance	10,314,866		1,762,649			12,077,515
Administrative Office	1,583,467		431,864	1,500		2,016,831
Department of Corrections	24,790,043	101,000	10,228,903			35,119,946
States Attorney	8,174,951	138,979	757,757	34,000		9,105,687
Vehicle Operations/Maintenance		411,264	883,736			1,295,000
Office of Law	1,855,915		478,387			2,334,302
Planning & Com. Conservation	3,192,042		175,523			3,367,565
Office of Human Resources	1,927,642		306,158			2,233,800
Emergency Communications Center	9,555,516		1,790,983			11,346,499
Police Department	180,138,816	1,108,288	19,385,400	3,365,666		203,998,170
Fire Department	81,896,170	7,805	11,971,806	1,925,781		95,801,562
Permits & Development Mgmt.	8,479,256		975,721			9,454,977
County Sheriff	5,202,635		526,525			5,729,160
Liquor License Commissioner	506,896	150,101	-28,331			628,666
Health Department	27,005,546	3,193,474	22,790,737	99,530		53,089,287
Social Services	9,248,441	1,856,083	2,919,987			14,024,511
Community College	95,956,037	25,996,350	98,167,278	3,090,834	5,368,550	228,579,049
Department of Aging	9,905,121	1,118,386	6,637,091	0		17,660,598
Department of Education	794,849,311	248,119,663	290,429,507	9,249,237	32,311,880	1,374,959,598
Department of Libraries	21,527,972	5,486,002	14,046,943	70,000		41,130,917
Cooperative Extension	85,877		170,548			256,425
Department of Recreation & Parks	16,975,617	275,891	2,942,327	123,073		20,316,908
Debt Service			560,285		73,268,877	73,829,162
Retirement		71,499,011				71,499,011
DEPRM	7,155,660	74,054	949,533	0		8,179,247
Insurance		66,425,229	3,133,116			69,558,345
Contingency Reserve			1,000,000			1,000,000
County Council	1,626,237		245,956	11,000		1,883,193
County Auditor	1,539,081		53,007	0		1,592,088
Board of Appeals	236,318		14,907			251,225
Department of Economic Development	1,627,900		4,554,446			6,182,346
Local Management Board	250,987	69,946	1,396,559			1,717,492
Housing Office	2,438,976	1,104,910	50,450,200	193,414		54,187,500
Capital Expenditures				2,600,000		2,600,000
Organization Contributions	0		7,402,703			7,402,703
Local Shares			7,364,366			7,364,366
Community Development Grants	1,722,379	453,545	11,139,426	114,487		13,429,837
Office of Information Technology	12,490,565		6,020,609			18,511,174
Department of Public Works	60,001,402	8,866,451	165,514,899	872,711	71,216,719	306,472,182
Office of Workforce Development	2,195,735	557,637	2,995,602	0		5,748,974
TOTAL	\$1,412,427,930	\$437,380,816	\$755,967,845	\$21,757,577	\$182,166,026	\$2,809,700,194

OPERATING BUDGET OVERVIEW

The Fiscal Year 2011 General Fund Operating Budget is a decrease of 4.4% or \$73.8 million, from the adjusted 2010 budget. The only major increases in on-going costs are annualized personnel expenses stemming from the FY 2010 Cost of living adjustments (COLAs), effective January 1, 2010.

Our budget falls within the guideline established by the Spending Affordability Committee (SAC). Under SAC guidelines for FY 2011, the FY 2010 base budget (excluding capital items and non-county source funds) was reduced \$43 million due to a projected shortfall in revenues. The guidelines then limited the allowed budget growth to an adjusted 3.8%. This basic growth factor allowed under the SAC guidelines for FY 2011 reflects estimated average personal income growth in Baltimore County over a 5-year period from Fiscal Years 2007 - 2011.

There are no new taxes levied to fund the General Fund budget. The income tax rate of 2.83% is unchanged and the real property tax rate will remain at \$1.10 per \$100 of assessed value. The personal property rate remains at \$2.75 and the Homestead Assessment Growth Cap continues at 4%. It should be noted that the cost of Homestead Credits will decrease from \$200 million in FY 2010 to approximately \$172 million in FY 2011. The decline in the credit reflects the very slow growth in real estate prices. Primarily due to additional activities arising from the County's consent decree with the Environmental Protection Agency, Metropolitan District Sewer Service, Water Distribution, and Water Consumption charges will increase 10% July 1, 2010.

The FY 2011 budget reflects successful steps taken to secure two year contracts with labor unions that reduce retirement and health care costs in exchange for a pledge to fund step and longevity increases, as well as no furloughs or layoffs during FY 2011 and FY 2012. These significant cost-containment actions follow other efforts taken in FY 2010 to address a major revenue shortfall. Along with a midyear reduction in State aid, the County learned that a major over distribution of Income Tax revenues had been made during FY 2009. Baltimore County needed to return the overpayment and address the obvious gap in the income base assumed in the FY 2010 revenue estimates. Baltimore County met the challenge of this revenue shortfall by releasing operating dollars previously committed to the capital budget and by releasing excess funding in a health care reserve account.

The County's enterprise funds include the Public Schools Food Service Fund, the Community College Auxiliary Fund, and the Metropolitan District Water & Sewer Fund. Enterprise funds are business-type activities that establish fees and charges designed to make the fund self-supporting. Enterprise funds are not appropriated in the Operating Budget.

For FY 2011, the Total Operating Budget (which includes the General Fund, the Gifts & Grants Fund, direct State aid to the Board of Education and Community College, etc.) totals \$2,578,428,671. It reflects a .24% increase over the adjusted FY 2010

appropriation of \$2,572,155,769. The increase is attributable to the shift of \$24 million in federal student loans from the banking industry to the Community College. Without the shift, the Total Operating Budget would have declined .48%. The Government-wide Total (Total Operating Budget plus Enterprise Funds) is \$2,809,700,193 – a .42% increase over the adjusted FY 2010 level.

FY 2011 BUDGET OBJECTIVES

Baltimore County, as well as the State of Maryland and the Country as a whole, continue to be in the most significant economic challenge since the Great Depression. It began with the collapsing real estate market and the sub-prime mortgage crisis, and was aggregated by bankruptcies of major financial institutions. Locally, these economic issues have translated into further reductions in state aid to local governments - \$23 million in cuts to Baltimore County in August 2009. In November, the State informed the County that it had over distributed \$66 million in Income Tax payments during Fiscal Year 2009. Because this over distribution, which was automatically subtracted from the County's receipts, was assumed in the projected base for FY 2010, Baltimore County was facing an Income Tax revenue shortfall of over \$130 million. Baltimore County's fiscal status was further strained by \$15 million cost overruns caused by historic snow falls this winter. Therefore, the County's main objection during the FY11 budget process was to recover from these budget developments and end the year with a sufficient Fund Balance to sustain the County through another anticipated round of State cuts in the near future.

During the real estate boom of 2003-2006, rather than using excess tax revenues to expand on-going budget costs, Baltimore County funneled excess receipts into Pay-As-You-Go (PAYGO) funding of the Capital Budget. This decision provided Baltimore County with the flexibility in FY10 to replace \$118 million in PAYGO cash with bonds and allow the PAYGO cash to fall into the General Fund Balance, thus mitigating the Income Tax loss. Also, due to the 2003-2006 real estate boom, Baltimore County was able to forward fund its OPEB (Other Post Employment Benefits) obligations. Again, this pre-payment gave Baltimore County the flexibility to withhold a portion of the Annual Required Contribution scheduled for the current year. Through these two actions, as well as other steps taken by individual departments to constrain expenditures, Baltimore County is projecting to end FY10 with a General Fund balance of 12.2%, up from 10.2% at the end of FY09.

The revelation of the Income Tax shortfall certainly shifted the short term fiscal outlook. So a second objective was to reduce on-going expenditures in FY 2011 to an amount below the FY10 budget. Making the task more challenging was a previously negotiated 2% general Cost-of-Living-Adjustment effective 1/1/2010. Having been granted mid-year, the second half of this COLA would require a sizable increase in funding for FY11. Further exacerbating any effort to reduce the FY11 budget below FY10 levels was a \$36 million anticipated increase in the required FY11 Retirement System contribution. Through the cooperation of County employees who appreciated the County's commitment to fund the negotiated COLA and pledge to not furlough or lay-off

employees in FY11 or FY12, the County negotiated major changes in the Retirement System. As a result, the anticipated increase was eliminated.

The third objective was to reduce the long-term cost of employee benefits. Aside from the Retirement System changes that reduced the present value of the System's future benefits by \$302 million, the County's post-retirement health care subsidy for future hires at the Public School System and Community College will be a defined contribution level. This action will greatly impact the OPEB annual required contribution. In addition, the County worked with employee groups to rebid all employee health, vision, and prescription contracts. The projected annual savings exceed \$5.8 million

Please see the following for some selected highlights and budget priorities included in this budget.

FUNDING BUDGET PRIORITIES

Education



The FY 2011 budget will continue to make education a top priority in Baltimore County. This budget includes a \$695.5 million general fund appropriation for our public school system, which is slightly above the “maintenance of effort” level. The public school system's total budget (excluding food services) is \$1.34 billion, which is 53% of the County's total operating budget. Although no new programs are proposed, this budget represents the continued fulfillment of commitments we have made to our students and community. Other highlights to note include:

- 17 Infants and Toddlers positions will be converted from 10 to 12 month positions. This will give, according to State law, every family the option of receiving year-round family services in their homes for students aged birth to 5 years. Students 3 to 5 years of age may alternatively choose to continue receiving services in the classroom under the current model.
- Expanded bus routes for special education students who are placed in non-public schools, according to increased requirements of Individual Education Plans (IEP).
- The new West Towson Elementary School is scheduled to open in August 2010 and this will add 11.7 additional positions (\$565,000) will be added to complete the school's administrative and support staff.

- The Community College of Baltimore County also added an “Opportunity Grant” in the amount of \$350,000 for those students who do not qualify for Pell or other federal or state assistance.

Public Safety

Our police department has brought crime to historic lows. Since 2003, total crime in Baltimore County has declined by 14%, while violent crime has declined by 23%.

One of the first public safety actions taken was to split the then very large White Marsh precinct into two precincts, creating both a White Marsh and a Parkville precinct. We built a new 17,000 square foot Parkville station. We opened the Franklin Station, built a new station for the Pikesville Precinct, opened a police substation in Randallstown, and built a police resource center in Essex.



In addition to facility improvements, we made substantial investments in state of the art equipment and technology. We have been rewarded for this investment with clearance rates for serious crime that are among the highest in the nation.



The Baltimore County Fire Department adapted to the expanding needs of a changing world, to demographic changes, to technological advances, to the increased need for emergency medical services, and to the security concerns of the post-9/11 era. In 2005, we replaced the aging fire station in Parkville with a state-of-the art facility, and built a full-service career station in Parkton, the first ever in northern Baltimore County. We installed exhaust systems in all our career stations and we continued to support our 35 volunteer companies who play a critical role in protecting the people of Baltimore County. The Department will bring in one new class of 30 EMT recruits in FY 2011. Despite the new class, the FY 2011 budget has maintained spending near the FY 2010 appropriation level.

Community Conservation

- The Housing Office projects that it will receive over \$3.2 million in additional Federal funds for the Housing Choice Voucher Program. These rental assistance funds are used to fill the gap



between what a family can afford to pay in rent and the actual rent payment. The total program appropriation is \$48,725,000.

- The Housing Office will also receive an additional \$291,500 for the HUD – VA Supportive Housing Program. These funds assist eligible, homeless veterans with long-term rental assistance and on-going Veteran's Administration case management and clinical services. The total program appropriation is \$1,291,500.
- In February 2010 the County implemented single stream recyclable processing. Despite the changes required of the process, County residents have risen to the challenge and are helping to make this conversion from dual to single stream recycling quite successful. The Administration and Department have been inundated with positive feedback regarding the conversion. This positive feedback has also been expressed in increased tonnages during the initial months of the change. Despite the inclement February weather, recycling tonnages for February and March were more than 20% higher than a year ago. This not only helps the environment but also helps the County's budget in having more trash diverted from the waste stream, which the County would otherwise have to pay for its disposal.
- To help reduce costs, procedures have been implemented in the Pumping/Treatment Plant Operations/Maintenance division of the Department of Public Works to reduce certain overtime costs through adjustment of staffing levels and rescheduling maintenance work to normal time hours. Additionally, savings are being achieved through the replacement of older technology (i.e., abandonment of old land line communication warning system in favor of mission unit technology).
- The Bureau is considering or has implemented a variety of means to control and reduce costs of Building and Equipment Services. A review of the County's equipment fleets is being conducted to identify unneeded and under utilized equipment, procedures have been implemented to reduce certain overtime costs, custodial services are using pre-measured green cleaning products, and reviews of inventory policies in Building and Equipment Services are among the initiatives undertaken by the Department to help control and reduce costs during these troubling economic times.
- The Office of Workforce Development will be opening a west-side Career Development Center in Randallstown, at a site to be shared with CCBC and the Dept. of Social Services. This will be the third Career Development Center in the County.

DEBT MANAGEMENT

Resources as well as needs drive the County's debt issuance program. An annual debt capacity and control analysis report serves as the basis on which the County can structure its future debt issuances and evaluate the effects of such issuances on its credit standing and stated policy goals. At the current time, Baltimore County's general obligation debt is rated triple-A with a "stable" outlook by Fitch IBCA, Moody's Investors Service, and Standard & Poor's Ratings Services. Baltimore County is one of 23 counties in the nation and 3 in Maryland with triple triple-A ratings. There are also 7 states, including Maryland, and 21 cities with triple triple-A ratings.

The County's capital budget and program for fiscal years 2011-2016 is \$2.0 billion, including \$798 million in consolidated public improvement general obligation bonds and \$1.08 billion in metropolitan district general obligation bonds. PAYGO funding is projected to be \$2.6 million over this time. In addition, the County plans to issue \$65 million for capital and equipment leases. As part of its capital plan, the County anticipates maintaining up to 20% in variable rate debt through the County's commercial paper program, which the rating agencies consider to be a prudent level. Through the commercial paper program, Baltimore County should be able to achieve lower borrowing costs and future flexibility. As of June 30, 2010, the County had \$281.4 million in outstanding commercial paper or 15.9% of its total outstanding debt.

Baltimore County has no overlapping debt. In addition, Metropolitan District debt is not included in the County's calculation of net tax supported debt because it is viewed as self-supporting. A further adjustment is made to debt ratios relative to the County pension bonds. During fiscal year 1988, the County substantially enlarged its debt position through a \$171 million Pension Liability Funding bond issue. At the time that the County decided to bond out its pension liability, financial analysts recognized that while such an addition would increase the County's debt service burden, it would also contractually eliminate a large unfunded pension obligation. It would reduce current expenses for pension payments by a greater amount than the related increase in debt service.

The County's debt and financial management policies (See Introduction – Financial Policies and Guidelines) were developed for net tax-supported debt excluding pension funding bonds. The policies consisted of target ratios to be met and ceiling or floor ratios. If these ratios are projected to drop below the desired floor, the County will take measures to ensure that such events do not occur. In response to concerns about the level of general fund balance, the County established a Revenue Stabilization Reserve Account (RSRA) of 5% of general fund revenues. The total amount of unexpended and unappropriated funds set aside for contingencies was 12.16% in FY 2010. In years past, the County has consistently funded substantial levels of PAYGO. In recent years, however, the amount has been declining due to escalating operating costs. In FY 2009, FY 2010, and FY 2011, the County has funded \$138.5 million, \$33.1 million, and \$2.6 million, respectively.

Debt and Financial Management Policies Excluding Pension Funding Bonds (in thousands)							
	Target 6-30-09	Ceiling 6-30-09	Actual 6-30-05	Actual 6-30-06	Actual 6-30-07	Actual 6-30-08	Actual 6-30-09
Debt to Estimated Full Value	1.8%	2.2%	1.5%	1.3%	1.2%	1.2%	1.0%
Debt Per Capita	\$1,300	\$1,500	\$969	\$913	\$972	\$1,091	\$1,066
Debt to Personal Income	2.75%	3.0%	2.3%	2.0%	2.0%	2.2%	2.1%
Debt Service to Revenues	8.0%	9.0%	5.5%	5.2%	5.1%	5.2%	5.3%
Unreserved General Fund Balance (1) to General Fund Revenues	5.0%	3.0% (2)	17.1%	18.6%	17.0%	15.7%	13.4%
(1) Including Revenue Stabilization Reserve Account Balance				(2) Floor			

Other measurements of credit position compare a locality's debt ratios to those of similar entities. As indicated, the 2008 S&P Annual Review of 'AAA' Rated U.S. Counties is used in this study. For 2009, Baltimore County's ratios of debt to estimated full value and debt per capita were significantly better than the 2008 S&P medians for triple-A rated counties, while the unreserved general fund balance to operating expenditures ratio was slightly better than the S&P median, as shown below:

Comparison with the 2008 Moody's and S&P Medians, ⁽¹⁾ Including Pension Funding Bonds									
Debt to Estimated Full Value			Debt Per Capita			Unreserved Fund Balance to Expenditures			
2008 Moody's AAA Rated County Median	Baltimore County	Ratio of County to Median	2008 S&P AAA Rated County Median	Baltimore County	Ratio of County to Median	2008 Moody's AAA Rated County Median	Baltimore County	Ratio of County to Median	
2009	1.86%	1.09%	0.57%	\$2,484	\$1,124	0.45%	20.17%	13.38%	0.66%
⁽¹⁾ Moody's medians for triple-A rated counties from 2008 Local Government National Medians and S&P medians from 2008 Annual Review of 'AAA' Rated U.S. Counties.									

Baltimore County's ability to meet its future debt obligation will largely depend on the financial and other resources available at that time, including estimated full value of property, personal income and population. Another source from which the County obtains debt capacity is through retirement of currently outstanding debt. As the County retires debt, this amount becomes available as a resource for new debt issuance without adding to the County's existing debt position. In accordance with the capital program for fiscal years 2011-2016 debt issuances for these years will be \$1.011 billion. This amount of debt issuance is \$614.5 million more than the retirements scheduled on existing long-term debt over the period. Issuance of the amount of debt projected under the capital program would result in the following debt ratios in future years:

Effect of the Capital Program on Debt Ratios Excluding Pension Funding Bonds							
	Actual <u>2009</u>	Projected <u>2010</u>	Projected <u>2011</u>	Projected <u>2012</u>	Projected <u>2013</u>	Projected <u>2014</u>	Projected <u>2015</u>
Net Tax- Supported Debt Outstanding (000)	\$845,921	\$967,072	\$1,175,824	\$1,286,476	\$1,356,791	\$1,417,179	\$1,449,929
Debt to Estimated Full Value	1.0%	1.1%	1.3%	1.5%	1.5%	1.6%	1.6%
Debt Per Capita	\$1,066	\$1,206	\$1,456	\$1,583	\$1,660	\$1,724	\$1,755
Debt to Personal Income	2.12%	2.36%	2.78%	2.89%	2.87%	2.84%	2.78%
Debt Service to Revenues	5.3%	6.5%	6.4%	6.2%	6.4%	6.0%	6.2%

SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY

	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09 Actual	FY 10 Est.	FY 11 Bud.
Circuit Court											
Cases and Appeals Filed											
Civil	17,121	18,452	19,482	18,299	18,408	17,718	19,630	18,642	18,606	18,800	19,800
Criminal	6,849	6,807	6,606	6,300	6,588	8,274	8,125	8,389	9,290	9,325	9,900
Juvenile	5,110	4,615	3,463	3,741	3,726	4,244	4,566	4,701	3,872	3,940	4,100
Custody Mediation & Investigations	725	651	635	681	675	755	721	718	697	725	725
Judges' Settlement Conferences	1,713	1,505	1,687	1,609	1,523	1,930	1,920	2,192	2,074	2,060	2,075
Masters' Scheduled/Settled Conferences	1,927	1,948	1,789	2,088	2,026	1,811	1,734	1,729	1,596	1,650	1,700
States' Attorney											
Defendants Disposed											
Circuit Court	8,612	8,512	8,556	9,422	9,436	9,450	8,200	8,366	9,324	10,388	10500
District Court	60,485	61,691	61,296	48,210	49,116	51,000	47,475	46,786	48,718	53,709	55000
Juvenile Respondents	3,800	3,231	3,357	3,928	4,045	4,100	3,375	3,426	3,865	3,244	3300
Felonies Screened	4,478	4,233	4,442	4,615	4,315	4,350	3,950	4,009	4,194	4,132	4200
Human Resources											
Applications Processed	10,550	10,762	12,742	13,426	12,767	13,000	16,756	29,811	25,266	24,494	27,315
Employees in Training Classes	4,034	4,794	5,092	3,279	3,539	4,037	3,007	4,238	3,207	2,944	3000
Unemployment Claims Processed	158	183	188	163	152	155	310	338	351	419	350
Police Department (calendar year)											
Calls for Service	543,963	583,997	602,785	614,832	592,050	597,644	604,008	630,017	626,783	628,917	630,000
Patrol Car Posts	115	115	115	115	115	115	118	118	118	118	118
Fire Department (calendar year)											
Fire Calls (est.)	20,629	20,637	23,336	25,234	26,281	27,721	28,529	29,143	29,196	29,200	29,534
Medical Calls	82,883	84,804	89,734	93,545	98,945	82,784	84,506	84,420	84,450	86,700	86,900
Fire Responses						87,177	90,100	84,967	84,112	84,000	85,000
Medical Responses	82,883	84,804	89,734	93,545	98,945	97,084	104,329	105,471	105,182	118,000	120,000
Permits & Development Management											
Inspections											
Plumbing Code	36,819	36,819	36,039	40,489	36,842	34,950	33,776	28,730	24,298	25,000	25,500
Electrical Code	28,640	28,640	31,901	32,777	33,593	35,866	33,920	29,213	31,045	27,000	27,300
Building	50,020	50,020	42,510	39,993	42,815	40,580	36,173	36,373	28,422	28,000	28,900
Business & Amusement License	7,475	7,475	7,500	6,813	7,283	7,300	8,400	7,800	7,800	7,800	8,400
Enforcement	39,435	39,435	41,000	39,435	36,842	30,951	32,000	34,000	39,852	40,824	41,000
Applications, Permits and Licenses											
Building, Electrical & Plumbing											
Electrical Licenses	32,186	32,186	31,300	34,319	34,206	36,696	31,035	25,533	20,331	19,000	19,000
Plumbing Licenses	2,542	2,663	2,979	2,974	298	3,318	1,460	3,802	3,832	3,975	4,015
Animal Licenses	2,669	2,623	2,584	2,584	2,683	2,780	2,775	2,696	2,712	2,790	2,840
Miscellaneous Permits	26,435	26,435	33,627	24,710	19,770	18,570	21,730	22,217	21,427	21,750	22,000
	11,797	11,797	11,683	7,900	9,300	8,484	8,113	8,336	7,232	7,400	7,400

SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY (CONTINUED)

	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09 Act.	FY 10 Est.	FY 11 Bud.
County Sheriff											
Prisoners Transported	9,527	11,883	12,450	12,583	11,799	11,850	19,318	21,371	18,580	19,029	21,100
Summons, Writs Served	61,561	62,457	62,433	47,429	48,320	50,000	43,941	43,941	41,103	43,855	46,800
Department of Corrections											
Prisoner Days (daily population x 365 days)	438,048	418,914	437,737	416,035	411,152	455,885	491,930	518,393	510,905	502,014	511,563
Health Department											
Patient Visits											
Bureau of Healthcare Access	26,862	32,227	28,057	24,704	23,900	24,000	32,862	36,283	34,459	35,643	31,700
Center Based Services	9,953	11,800	12,272	13,531	12,700	13,000	11,753	11,058	10,522	14,883	11,120
Pediatric Community Based Services	3,640	2,950	3,025	3,109	2,830	2,830	3,905	4,759	4,759	5,127	5,350
W.I.C. Nutrition Program	64,880	72,000	50,737	53,415	53,000	53,000	58,596	59,500	72,530	75,584	76,500
Community Health Services	11,977	9,296	7,585	7,464	7,363	8,100	8,500	8,500	12,953	11,477	12,500
Animal Control Calls for Service	74,000	58,980	59,758	63,912	62,411	63,000	58,179	54,309	54,756	54,750	54,730
Patient Trips in Medicaid Transportation Prog.									New Measure	65,708	73,725
Social Services											
Average Caseload											
Adult Foster Care	22	18	20	31	29	25	25	25	29	19	22
Temporary Cash Assist. per mo.	2,273	2,416	2,258	2,258	2,215	2,365	2,064	2,027	2,073	2,116	2,095
Tran. Emerg Med & Hous. Assist	783	865	1,028	2,164	2,045	2,200	1,047	1,017	1,052	1,060	1,056
Foster Care & Adoption of Children	986	1,024	1,075	1,170	1,060	1,115	1,262	1,233	1,000	886	900
Community College											
Full Time Equivalent Students	16,616	17,082	16,968	16,958	17,199	17,622	17,108	17,005	16,380	17,838	17,900
Department of Aging											
Senior Centers											
Days of Operation	4,153	4,142	4,150	4,105	4,576	4,580	4,387	4,839	4,424	4,295	4,783
Registered Membership	14,967	14,176	14,250	12,873	15,185	15,450	16,685	15,547	16,278	16,708	17,058
Attendance	497,038	493,186	495,000	465,881	468,012	478,000	451,724	450,791	471,601	471,237	486,237
County Ride Trips	28,628	27,457	25,663	40,794	47,898	48,855	65,227	64,719	67,142	65,720	69,000
Congregate Meals Served	223,730	220,847	225,354	218,423	200,472	205,000	190,079	178,364	168,476	193,091	208,691
Department of Education											
Student Enrollment	107,133	107,322	108,814	108,954	108,176	107,386	106,182	104,714	103,643	103,832	104,012
Number of Schools	161	162	162	163	163	163	164	165	167	167	168
Number of Pupils Transported	67,721	75,975	79,044	79,044	69,753	70,106	62,904	65,194	62,231	63,000	63,200

SELECTED PERFORMANCE MEASURES - OUTPUTS ONLY (CONTINUED)

	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09 Act.	FY 10 Est.	FY 11 Bud.
Libraries											
Materials in Library	1,880,922	1,893,104	1,771,025	1,686,840	1,643,714	1,656,515	1,546,231	1,554,270	1,629,143	1,718,261	1,750,000
Circulation of Materials	9,561,701	9,535,461	9,649,168	9,663,000	9,526,920	9,327,983	9,147,294	9,545,391	10,217,972	10,130,476	10,231,780
Requests for Information	1,791,160	1,777,707	1,978,019	1,752,393	1,752,393	1,995,709	1,948,470	1,992,338	1,966,948	1,951,241	1,990,266
Recreation & Parks											
Recreation Center Registration	299,731	316,035	322,389	333,143	343,724	348,900	380,900	403,278	423,641	319,513	330,000
Volunteer Leaders	61,326	61,456	60,522	61,785	66,412	72,603	78,327	79,736	76,758	71,916	72,000
Attendance: Beaches	59,810	44,690	33,908	36,958	47,975	49,318	49,451	58,173	55,715	58,454	60,200
Lodge	198,356	201,326	167,434	152,521	168,627	172,689	172,375	184,960	172,913	171,533	176,700
Fishing Center	24,667	21,507	17,861	26,311	30,590	28,348	28,873	29,724	27,240	26,647	27,400
Housing Office											
Section 8 Housing Units Served	5,494	4,847	5,711	6,013	5,714	5,714	5,795	66,914	69,235	65,578	71,688
Public Works											
Number of Street Lights	39,141	39,356	39,500	39,700	40,117	40,400	40,870	41,100	41,161	41,250	41,280
Highways											
Miles of Paved Roads	2,560	2,572	2,586	2,614	2,620	2,627	2,646	2,652	2,656	2,666	2,674
Miles of Storm Drains Lines	792	794	805	810	810	815	833	853	866	884	890
Miles of Street Swept	12,147	6,632	8,825	6,082	7,160	6,400	6,235	3,991	4,047	3,779	4,000
Sanitation											
Refuse Collection Units Served	313,113	315,344	318,760	321,297	322,460	324,504	326,555	327,277	327,959	328,325	329,325
Refuse (Inc. Recyc) Collected (Tons)	349,525	349,760	370,024	386,065	376,835	378,154	370,048	358,989	342,896	340,983	340,000
Traffic Engineering											
Signs Installed and Repaired	9,088	10,056	8,361	7,372	8,550	9,500	9,695	12,672	12,200	8,500	13,500
Signals and Flashers Maintained	379	382	386	390	388	392	395	397	399	400	402
Utilities											
Miles of Sanitary Sewer Lines	3,059	3,049	3,077	3,091	3,087	3,100	3,060	3,077	3,085	3,137	3,145
Miles of Water Main	1,775	1,805	1,850	1,889	1,950	2,010	2,055	2,129	2,080	2,105	2,115

SELECTED STRATEGIC RESULTS WITH PERFORMANCE MEASURES

	FY 08	FY 09 Act.	FY 10 Est.	FY 11 Bud.	TARGET
Elections					
Strategic Result: Increase Vote Turnout to 100%.					
Result Measures: Percentage of Eligible Voter Turnout in Primary Election	0	43	0	90	100
Percentage of Eligible Voter Turnout in General Election	0	76	0	90	100
Comments: FY 2008 and FY 2010 were not election years.					
Office of Budget and Finance					
Strategic Result: 15% minority and women business participation.					
Result Measure: Percent of Eligible Dollars Awarded to MBE/WBE Firms	11	13	15	15	15
Strategic Result: 20% of County employees will participate in wellness clinics.					
Result Measure: Percent of Eligible Employees that Attend Wellness Seminars	0	0	8	12	20
Corrections					
Strategic Result: Increase the number of inmates who receive GED diplomas					
Result Measure: Number of Offenders Receiving GEDs	40	79	100	125	200
Vehicle Operations/Maintenance					
Strategic Result: Increase fuel efficiently by 1 MPG each year.					
Result Measure: Average Miles Per Gallon (County-wide)	12	12	12	13	15
Police Department					
Strategic Result: Investigate and clear Part I Crimes above the national average					
Result Measure: Percentage of Part I Cases Cleared by CID	47	49	50	50	50
Comment: The FBI National Violence Crime Clearance Rate is 44%.					
Permits & Development Management					
Strategic Result: Increase involvement with major community associations.					
Result Measure: Percentage of Community Associations Met by Department	n/a	6	6	7	55
Recreation and Parks					
Strategic Result: Increase the Department's total acreage of Parkland by 750 acres.					
Result Measure: Percentage Increase of Land Acquired to Projected Goal	72	21	272	92	100

PERSONNEL

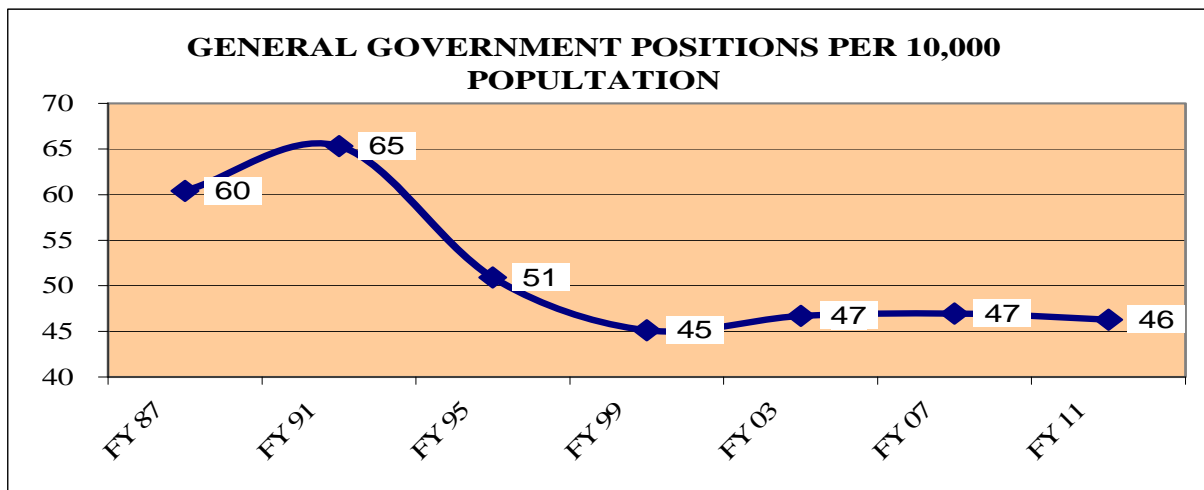
ORGANIZATION

One major organizational shift in FY 2011 occurred in the Office of Budget and Finance (OBF) and the Department of Permits and Development Management. For greater efficiency and operational optimization, all personnel and related operational costs for Land Acquisition, which was housed in the Department of Permits and Development Management, were transferred to OBF, effective July 1, 2010. This included a shift of 26 authorized positions with a cost of \$1,626,946.

STAFFING LEVELS

FY 2011 General Government staffing levels decreased by 1.6% over the FY 2010 budget due to the deletion of a few positions in grant programs in the Departments of Health, Social Services, Aging and the Local Management Board. These positions were discontinued due to funding issues at the State level. Another major staffing level change was in the Department of Recreation and Parks due to the discontinuation of the Special Education Recreation grant program.

Along with efforts to control the growth in employee benefit costs explained below, Baltimore County has successfully controlled the number of General Government positions since “right-sizing” staff through a reduction-in-force in the early 1990’s.



WAGES & BENEFITS

The FY 2011 budget does not include Cost of Living increases; however the budget reflects successful steps taken to secure two year contracts with labor unions that reduce retirement and health care costs in exchange for a pledge to fund step and longevity increases, as well as no furloughs or layoffs during FY 2011 and FY 2012.

One of these steps is new health care contracts which will go into effect in FY 2011. The labor groups have worked with the Administration to develop a Request for Proposal (RFP) for health care

coverage that is expected to reduce overall costs of employer health insurance and reduce the county's GASB liability. During this process, the more expensive Triple Option Health Plan will be unavailable for new employees and phased out for all employees by January 1, 2013. The health plan year will also change from the current September 1 through August 31 to a calendar year basis which will streamline open enrollment and health budgeting. New employees at the Board of Education and Community College will also join general government counterparts in receiving a flat-dollar health care subsidy upon retirement.

The County has also implemented numerous pension changes including increasing the contribution rate for all employees to the Employees Retirement (Pension) System (ERS). The increased rates vary from 1 – 1.5% by employee group and time hired and will be phased in over the next two years. For new retirees, the eligibility for a retirement COLA was extended from one year to five years and the maximum retirement COLA that can be paid has been reduced from 4% to 3%. For new retirees hired prior to July 1, 2007, retirement COLAs are eliminated for retirees with fewer than 20 years of service and for new retirees hired after July 1, 2007, retirement COLAs are eliminated for retirees with fewer than 25 years of service.

These pension and health care changes are projected to have an immediate fiscal impact of \$16 million annually beginning in FY 2011, and based upon actuarial assumptions provide an additional \$10 million of annual savings in future years for a projected savings of \$26 million a year.

AUTHORIZED POSITIONS - ALL FUNDS

<u>AGENCY</u>	<u>BUDGET FY 2010</u>	<u>MID 2010 ADJUST.</u>	<u>TRANS</u>	<u>ADD</u>	<u>DELETE</u>	<u>BUDGET FY 2011</u>
COUNTY EXECUTIVE	15.0				(1.0)	14.0
CIRCUIT COURT	99.0	1.0		1.0	(1.0)	100.0
ORPHANS' COURT	5.0					5.0
BOARD OF ELECTIONS	14.0					14.0
BUDGET & FINANCE	160.0		26.0		(2.0)	184.0
ADMINISTRATIVE OFFICER	23.0					23.0
CORRECTIONS	472.0		1.0			473.0
STATE'S ATTORNEY	124.0					124.0
OFFICE OF LAW	32.0				(2.0)	30.0
PLANNING & COMMUNITY CONSERVATION	50.0				(1.0)	49.0
HUMAN RESOURCES	33.0				(1.0)	32.0
EMERGENCY COMMUNICATIONS CENTER	187.0					187.0
POLICE DEPARTMENT	2,587.0	3.0			(15.0)	2,575.0
FIRE DEPARTMENT	1,091.0				(1.0)	1,090.0
PERMITS & DEVELOPMENT MGMT	223.0		(27.0)		(8.0)	188.0
COUNTY SHERIFF	100.0	4.0				104.0
LIQUOR BOARD	25.0					25.0
HEALTH DEPARTMENT	542.0	(9.0)		4.0	(6.0)	531.0
DEPT. OF SOCIAL SERVICES	210.0	3.0		1.0		214.0
DEPARTMENT OF AGING	332.0			4.0	(5.0)	331.0
UNIVERSITY OF MD EXTENSION	2.0					2.0
DEPT. OF RECREATION & PARKS	335.0	1.0			(21.0)	315.0
DEPT. OF ENVIRN. PROTECTION	119.0					119.0
COUNTY COUNCIL	37.0					37.0
COUNTY AUDITOR	19.0					19.0
BOARD OF APPEALS	10.0					10.0
ECONOMIC DEVELOPMENT	21.0					21.0
LOCAL MANAGEMENT BOARD	10.0				(3.0)	7.0
HOUSING OFFICE	60.0				(1.0)	59.0
ORGANIZATIONAL CONTRIB.	2.0				(2.0)	0.0
COMMUNITY DEVELOPMENT	25.0	6.0			(1.0)	30.0
INFORMATION TECHNOLOGY	186.0					186.0
PUBLIC WORKS	1,181.0					1,181.0
WORKFORCE DEVELOPMENT	49.0	1.0			(5.0)	45.0
<u>OTHER AUTHORIZED POSITIONS</u>						
SOCIAL SERVICES - STATE	12.0					12.0
ELECTIONS - STATE	26.0					26.0
UNIVERSITY OF MD EXTENSION - STATE	8.0					8.0
INTERNAL SERVICE FUND	59.0					59.0
SUBTOTAL	8,485.0	10.0	0.0	10.0	(76.0)	8,429.0
<u>OTHER AUTHORIZED POSITIONS</u>						
<i>(SHOWN AS FULL TIME EQUIVALENTS)</i>						
COMMUNITY COLLEGE	1,820.6	(25.4)		179.1		1,974.3
DEPARTMENT OF EDUCATION	14,537.1			74.4	(5.1)	14,606.4
DEPARTMENT OF LIBRARIES	488.7			5.8		494.5
TOTAL ALL POSITIONS	25,331.4	(15.4)	0.0	269.3	(81.1)	25,504.2

AUTHORIZED POSITIONS - FULL-TIME & PART-TIME

AGENCY	<u>FY 2009 ACTUAL</u>		<u>FY 2010 BUDGET</u>		<u>FY 2011 BUDGET</u>	
	<u>Full-Time</u>	<u>Part-Time/ Temporary</u>	<u>Full-Time</u>	<u>Part-Time/ Temporary</u>	<u>Full-Time</u>	<u>Part-Time/ Temporary</u>
COUNTY EXECUTIVE	3	12	3	12	3	11
CIRCUIT COURT	87	11	89	11	89	11
ORPHANS' COURT	4	1	4	1	4	1
BOARD OF ELECTIONS	3	11	3	11	3	11
OFFICE OF BUDGET & FINANCE	133	30	131	29	150	34
ADMINISTRATIVE OFFICER	3	20	3	20	2	21
DEPARTMENT OF CORRECTIONS	453	19	453	19	453	20
STATE'S ATTORNEY	124	0	124	0	124	0
OFFICE OF LAW	17	15	18	14	16	14
PLANNING & COMMUN. CONSERVATION	33	16	34	16	33	16
OFFICE OF HUMAN RESOURCES	33	0	33	0	32	0
EMERGENCY COMMUNICATIONS CENTER	186	6	186	1	186	1
POLICE DEPARTMENT	2,265	302	2,282	305	2,277	298
FIRE DEPARTMENT	1,093	5	1,088	3	1,085	5
PERMITS & DEVELOPMENT MGMT	167	57	154	69	127	61
COUNTY SHERIFF	100	0	100	0	104	0
LIQUOR BOARD	3	22	3	22	3	22
HEALTH DEPARTMENT	397	161	392	150	384	147
DEPARTMENT OF SOCIAL SERVICES	67	142	64	148	62	152
DEPARTMENT OF AGING	153	180	156	176	153	178
COOPERATIVE EXTENSION	2	0	2	0	2	0
DEPT OF RECREATION & PARKS	194	139	196	139	195	120
ENVIRN. PROTECTION & RESOURCE MGMT.	112	7	111	8	109	10
COUNTY COUNCIL	14	23	14	23	14	23
COUNTY AUDITOR	19	0	19	0	19	0
BOARD OF APPEALS	2	8	2	8	2	8
ECONOMIC DEVELOPMENT	1	20	1	20	1	20
LOCAL MANAGEMENT BOARD	0	9	0	10	0	7
HOUSING OFFICE	0	60	0	60	0	59
ORGANIZATIONAL CONTRIBUTIONS	0	1	0	2	0	0
COMMUN. DEVELOPMENT BLOCK GRANTS	0	26	0	31	0	30
INFORMATION TECHNOLOGY	109	67	102	84	109	77
DEPARTMENT OF PUBLIC WORKS	1,163	15	1,164	17	1,164	17
OFFICE OF WORKFORCE DEVELOPMENT	13	21	13	37	13	32
<u>OTHER AUTHORIZED POSITIONS</u>						
SOCIAL SERVICES - STATE	12	0	12	0	12	0
BOARD OF ELECTIONS - STATE	26	0	26	0	26	0
COOPERATIVE EXTENSION - STATE	4	4	5	3	5	3
INTERNAL SERVICE FUNDS	58	1	58	1	59	0
SUBTOTAL	7,053	1,411	7,045	1,450	7,020	1,409
COMMUNITY COLLEGE (FTE)	1,811	0	1,796		1,974	0
DEPARTMENT OF EDUCATION (FTE)	14,467	0	14,537		14,606	0
DEPARTMENT OF LIBRARIES (FTE)	485	0	489	0	495	0
SUBTOTAL	16,763	0	16,822	0	17,075	0
TOTAL POSITIONS	23,816	1,411	23,867	1,450	24,095.20	1,409.00

**ORIGINAL POSITION ALLOCATION - ALL FUNDS
REVISED TO REFLECT ORGANIZATIONAL CHANGES**

<u>AGENCY</u>	<u>FY 1987</u>	<u>FY 1991</u>	<u>FY 1995</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>% CHANGE FY 2010-2011</u>	<u>% CHANGE FY 1987-2011</u>
GENERAL GOVERNMENT							
COUNTY EXECUTIVE	17	19	16	15	14		
ADMINISTRATIVE OFFICER	21	34	18	23	23		
OFFICE OF BUDGET & FINANCE	202	225	174	160	184		
CENTRAL SERVICES	12	15	9				
OFFICE OF LAW	37	55	39	32	30		
PLANNING AND COMMUNITY CONSERVATION	53	66	55	50	49		
OFFICE OF HUMAN RESOURCES	47	58	50	33	32		
PERMITS AND DEVELOPMENT MANAGEMENT	193	212	180	223	188		
COUNTY COUNCIL	30	39	38	37	37		
COUNTY AUDITOR	9	13	16	19	19		
BOARD OF APPEALS	10	10	10	10	10		
OFFICE OF INFORMATION TECHNOLOGY	113	141	116	186	186		
INTERNAL SERVICE FUNDS	112	88	67	59	59		
HEALTH AND HUMAN SERVICES							
HEALTH DEPARTMENT	624	665	529	533	531		
DEPARTMENT OF SOCIAL SERVICES	53	69	92	213	214		
DEPT. OF SOCIAL SERVICES - STATE	20	20	18	12	12		
DEPARTMENT OF AGING	298	372	328	332	331		
ENVIRON. PROTECTION & RESOURCE MGMT.	116	115	114	119	119		
LOCAL MANAGEMENT BOARD	0	0	0	10	7		
HOUSING OFFICE	33	41	46	60	59		
RECREATION AND COMMUNITY SERVICES							
DEPARTMENT OF RECREATION AND PARKS	328	359	273	336	315		
DEPT. OF REC. AND PARKS - ENT FUNDS	135	153	168				
DEPARTMENT OF ECONOMIC DEVELOPMENT	13	27	17	21	21		
COMMUNITY CONSERVATION	12	40	12				
COMMUNITY DEVELOPMENT BLOCK GRANTS	32	23	17	31	30		
OFFICE OF WORKFORCE DEVELOPMENT	48	54	64	49	45		
ORGANIZATIONAL CONTRIBUTIONS	2	4	0	2	-		
PUBLIC WORKS	1,473	1,621	1,206	1,181	1,181		
SUBTOTAL	4,043	4,538	3,672	3,746	3,696	-1.3%	-8.6%
PUBLIC SAFETY							
DEPARTMENT OF CORRECTIONS	201	258	326	472	473		
EMERGENCY COMMUNICATIONS CENTER	160	185	182	187	187		
POLICE DEPARTMENT	1,966	2,089	2,068	2,590	2,575		
FIRE DEPARTMENT	1,059	1,206	1,136	1,091	1,090		
SUBTOTAL	3,386	3,738	3,712	4,340	4,325	-0.3%	27.7%
STATE MANDATED AGENCIES							
CIRCUIT COURT	127	137	138	100	100		
ORPHANS COURT	4	4	4	5	5		
BOARD OF ELECTIONS	6	6	6	14	14		
BOARD OF ELECTIONS - STATE	16	15	15	26	26		
STATE'S ATTORNEY	64	76	84	124	124		
COUNTY SHERIFF	66	77	83	104	104		
LIQUOR BOARD	25	26	25	25	25		
COOPERATIVE EXTENSION	3	3	2	2	2		
COOPERATIVE EXTENSION - STATE	12	12	12	8	8		
JUVENILE PROBATIONARY	7	7					
SUBTOTAL	330	363	369	408	408	0.0%	23.6%
EDUCATION (SHOWN AS FULL TIME EQUIVALENTS)							
COMMUNITY COLLEGE	1,642	1,835	1,697	1,795	1,974		
DEPARTMENT OF EDUCATION	10,018	10,314	10,997	14,537	14,606		
DEPARTMENT OF LIBRARIES	498	548	460	489	495		
SUBTOTAL	12,158	12,697	13,154	16,821	17,075	1.5%	40.4%
GRAND TOTAL	19,917	21,336	20,907	25,315	25,504	0.7%	28.1%

FIVE YEAR SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES

From FY 2005 through FY 2009, the County had an excess of revenues over expenditures in each and every year. The County's General Fund Balance increased from \$226.8 million at the beginning of FY 2005 to \$261.6 million at the end of FY 2009 after peaking at \$309.2 million at the end of FY 2006. The FY 2009 ending fund balance represents 16.0% of general fund revenues based on the budgetary basis of accounting.

From FY 2005 through FY 2009, total revenues increased by 18.1% or \$250 million from \$1.38 billion to \$1.63 billion. The increase was led by general property taxes, which increased by 30.1% or \$177 million as a result of increased assessments. Due to the County's 4% tax cap on reassessments, assessment increases are still being realized. Income taxes increased by 25.3% or \$129 million, due to the County's strong economy and capital gains from the sale of property and investments from FY 2005 through FY 2008. Sales and service taxes have decreased by 32% or \$52 million over this period due to declining recordation and title transfer taxes that had spiked due to a robust real estate market through FY 2006 then dropping through FY 2009. Intergovernmental aid has decreased by 2% over the period after increasing in FY 2006 and FY 2007. The County is anticipating further cuts in State aid. Interest on investments decreased by \$2.4 million as a result of declining interest rates.

While revenues increased by \$250 million over the period, total expenditures increased by just \$253 million. The County used excess revenues to fund one-time capital expenditures. Transfers to the capital budget (pay-as-you-go funding) increased from \$45 million in FY 2005 to \$138 million in FY 2009, totaling \$587 million over the period or an average of \$117 million per year. From FY 2005 to FY 2009, public safety expenditures increased by 36% or \$85 million. Excluding public safety expenditures, all other expenditures increased by just 16% or \$168 million. Through the labor negotiation process, the County was able to extend career service in order to control future retiree healthcare and pension costs.

The chart on the following page presents the County's annual on-going spending over this 5-year period. Net on-going expenditures remain around 4% of personal income or \$1,800 per capita in constant FY 2007 dollars.

TRENDS IN GENERAL FUND ONGOING EXPENDITURES

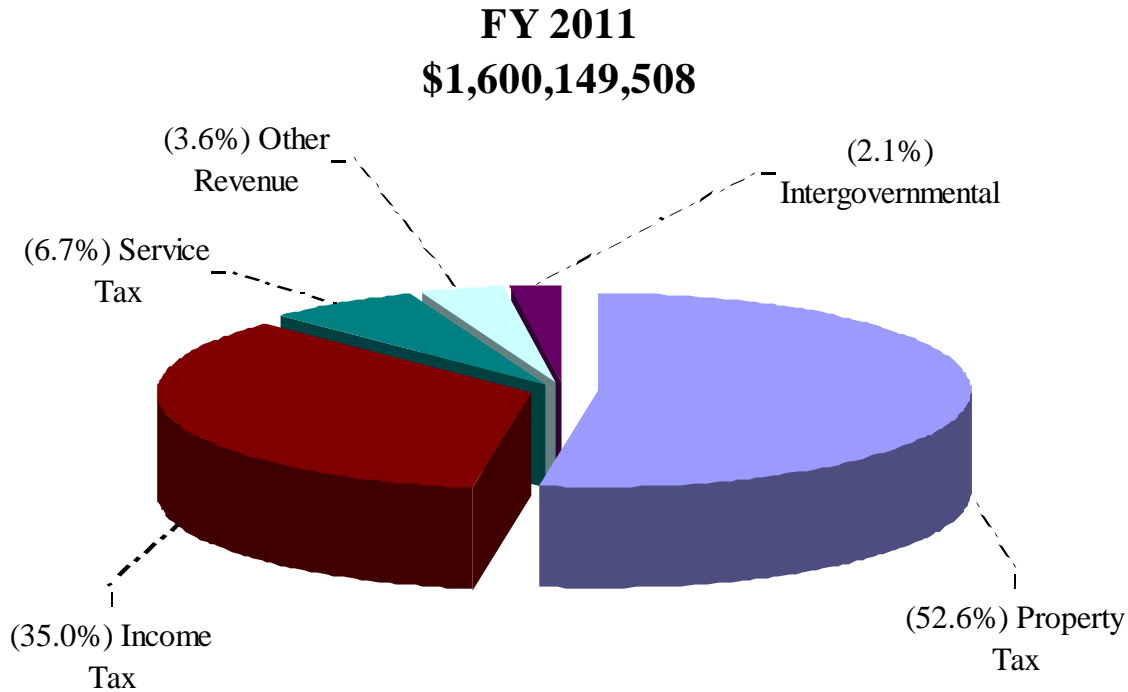
	<u>FY 2007 Actual</u>	<u>FY 2008 Actual</u>	<u>FY 2009 Actual</u>	<u>FY 2010 Est.</u>	<u>FY 2011 Budget</u>
General Fund Expenditures (\$000)	\$1,604,706	\$1,654,460	\$1,676,222	\$1,629,576	\$1,600,180
Less Non-Recurring Items **	-\$179,360	-\$146,875	-\$93,868	-\$43,882	-\$4,320
Net Ongoing Expenditures	\$1,425,346	\$1,507,585	\$1,516,546	\$1,585,694	\$1,595,860
Percentage Change	5.51%	5.77%	0.59%	4.56%	0.64%
Population ***	785,200	785,830	785,618	793,684	\$801,750
Percentage Change	0.48%	0.08%	-0.03%	1.03%	1.02%
Personal Income (billions)	\$37.048	\$38.761	\$39.685	\$39.877	\$40.906
Per Capita Income	\$47,183	\$49,325	\$50,514	\$50,243	\$51,021
Spending as % of Personal Income	3.85%	3.89%	3.82%	3.98%	3.90%
CPI Price Deflator (FY)	1.000	1.037	1.052	1.062	1.083
Percentage Change	0.00%	3.70%	1.43%	0.99%	2.00%
Spending in FY 2006 Constant Dollars	\$1,425,346	\$1,453,795	\$1,441,818	\$1,492,780	\$1,472,892
Percentage Change	5.51%	2.00%	-0.82%	3.53%	-1.33%
Per Capita Spending	\$1,815	\$1,918	\$1,930	\$1,998	\$1,990
Spending Per Capita in FY 2006					
Constant Dollars	\$1,815	\$1,850	\$1,835	\$1,881	\$1,837

** Special appropriations to Reserve Accounts, current expense payments to the Capital Budget and non-recurring items excluded from the Education's Maintenance of Effort.

*** Prior calendar year population and income levels are used in place of fiscal year.

GENERAL FUND REVENUE

General Fund revenues support most of the services provided by Baltimore County. The General Fund is comprised of both taxes and non-tax dollars. Taxes provide the greatest source of revenue (90%). Non-tax revenues include licenses, governmental aid, fees for services, fines, and investments. General Fund revenues in FY 2011 are estimated to be \$1,600,149,508. This total means there will be a 4.4% decrease over the current FY 2010 estimate of \$1,673,948,549. The primary cause of this decrease scenario is a projected decrease in funding from prior year surpluses. There are no changes in major tax rates for FY 2011.



TAXES

Trend analysis is utilized for long range and most short range revenue estimates. The State of Maryland Department of Assessments & Taxation provides projections of assessable base used in short range property tax estimates. Multiple regression analysis of historical tax distributions, as well as personal income projection by Moody's Economy.com is used to calculate short range income tax estimates. Most importantly, the experience of the estimator is used to forecast the impact that a changing economic environment will have on certain revenues, especially transfer/recordation taxes.

The three categories of taxes in Baltimore County include property taxes, income taxes, and sales and service taxes.

PROPERTY TAX

The County levies taxes on both real and personal property. The value of the two classes of property is determined by the State Department of Assessment and Taxation and, until FY 2002, they were assessed for tax purposes at 40% and 100% of its full cash value, respectively. Beginning in FY 2002, all real property is also assessed at 100% of full cash value, with a concomitant decrease in the appropriate tax rate. One-third of the real property base is physically inspected and revalued once every three years. Any increase in full cash value arising from such reassessment is phased in over the ensuing three taxable years in equal annual installments, although a decline in assessed valuation becomes fully effective in the first year. The projected assessed value of all tangible property in Baltimore County for FY 2011 is \$89.5 billion.

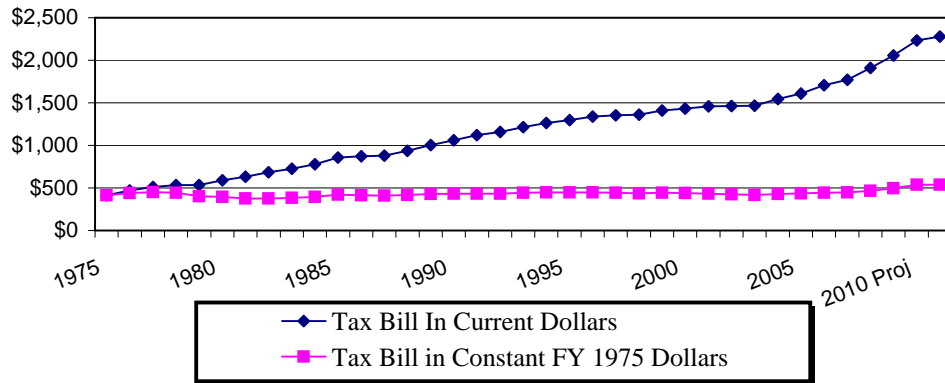
Two changes in the property tax revenues were reflected in the rates in FY 2002. First, because the valuation of real property is full cash value, a bifurcated tax rate was needed. The rate for real property had to be reduced to \$1.142 per \$100 of assessed value, while the rate for personal property could remain 2.5 times higher at \$2.855. Since that time, the County has acted twice to lower the real property tax rate further, to \$1.10, and consequently lowered the personal property rate to \$2.75. These tax rates remain unchanged for FY 2011. As seen in the Average Residential Tax Bill Chart on the following page, the tax rate of \$1.10 per \$100 of assessed value means the average residential property tax bill for the year beginning will be \$2,279 or \$45 more than the average July, 2009 bill.

Revenue growth from the reassessment of Real property began to turn around in FY 2003 after a decade of being relatively flat. FY 2003 was the first year since FY 1993 that the increase from reassessments exceeded the growth from new construction. The 2003 to 2006 national housing boom took a little longer to be fully captured by the State's triennial reassessment process. The tremendous increase in reassessments continued until reaching its peak in FY 2008 with a 64.8% increase in the 3-year reassessment of properties in the western third of the County. The new FY 2011 assessments on properties in the central third of the County (Group 2) will produce an increase during each of the next 3 years. In addition to the increase from the reassessment of Group 2, the FY 2010 revenues will reflect the annualized impact of FY 2009 new construction that was partially recognized in quarterly intervals.

Growth in personal property has been more cyclical. After peaking in FY 1997 with a 7.75% increase, personal property has been flat, with the exception of strong years in FY 2000 and 2007. A long-term personal property tax average annual growth of 2% is assumed.

Beginning in FY 1992, Maryland counties were authorized to establish a separate cap on the annual growth in residential property assessments. State law provides that no county can adopt a local cap higher than 10%. The County has established a homestead property tax credit that capped assessment growth on residential property at 4%. This means that most homeowners, no matter how large an increase in the assessed value of their property, will be taxed on a maximum 4% growth in assessment. For FY 2011, the revenue loss due to the Homestead Property Tax Credit is estimated at \$171.8 million, a decrease from approximately \$200 million in FY 2010.

AVERAGE RESIDENTIAL TAX BILL FY 1975 - FY 2011



<u>Fiscal Year</u>	<u>Tax Rate Per \$100 of Assessment</u>	<u>Average Residential Tax Bill *</u>	<u>Tax Bill Adjusted for Inflation</u>
1975	\$1.605	\$413	\$413
1976	1.555	471	440
1977	1.555	511	451
1978	1.525	535	443
1979	1.346	534	404
1980	1.319	591	394
1981	1.333	631	377
1982	1.379	686	377
1983	1.346	726	383
1984	1.323	777	395
1985	1.359	859	420
1986	1.302	871	414
1987	1.241	878	409
1988	1.241	936	418
1989	1.251	1,002	428
1990	1.230	1,062	433
1991	1.183	1,119	433
1992	1.146	1,159	434
1993	1.146	1,215	442
1994	1.146	1,264	448
1995	1.142	1,296	446
1996	1.142	1,338	448
1997	1.142	1,355	442
1998	1.142	1,361	436
1999	1.142	1,411	444
2000	1.142	1,432	438
2001	1.142	1,458	431
2002	1.115	1,463	425
2003	1.115	1,465	417
2004	1.115	1,544	430
2005	1.115	1,608	435
2006	1.115	1,706	444
2007	1.100	1,772	449
2008	1.100	1,909	467
2009	1.100	2,055	496
2010 Proj	1.100	2,234	539
2011 Proj	1.100	2,279	539

* Note: These amounts have been adjusted for the Homestead Tax Credit. Although the Homestead Credit limits the annual growth in assessment of certain homes to 4%, the overall average tax bill can increase by more than that percentage due to the growth in assessment on homes which do not qualify for the credit. Beginning in FY 2007, this amount was also adjusted for the Local Homeowner Tax Credit.

Along with the Homestead credit, a Homeowner's Credit (Circuit breaker) Program acts to lower a taxpayer's tax liability based on the ability of the homeowners to pay property taxes. The homeowner's credit program will reduce property taxes by \$7,563,512 in FY 2011, but the County is fully reimbursed through a state grant-in aid. Beginning in FY 2007, the County also provides a Local Homeowner's Credit Supplement of up to \$160. In addition, the County offers a 1% discount for tax bills paid in July and .5% for August payments. A 1% per month penalty is assessed on tax bills not paid by September 30th.

In FY 1997, a semi-annual payment option was extended to all Maryland counties. Taxpayers in owner-occupied housing had the option of paying half of the real property tax by September and the balance of taxes due by January. Prior to FY 2000, approximately 8,000 taxpayers or 3.7% of the number eligible, participated in the program, however, in FY 2000, the number of participants jumped to 29,175 as a scheduled FY 2001 change in the program heightened awareness of the semi-annual option. In FY 2001, in accordance with a change in state law, semi-annual payments became the standard method of remuneration while one annual payment became optional. Prior to FY 2001, Baltimore County did not charge an administrative fee to process semi-annual payments, however, a service charge was assessed against the January payment to cover the County's lost investment income. However, when the semi-annual process became the standard method, Baltimore County elected to forego any charge to recoup lost investment income due to the second semi-annual payment. In FY 2011, 161,000 or 74% of eligible residential taxpayers are expected to pay semi-annually. The decision to forego a charge means foregoing \$5.0 million in revenue. Approximately 60% of this loss is recouped through lower discounted payments.

One factor that mitigates the loss in investment income is the savings in the property tax discount. The half of an individual's tax bill that is paid in December is no longer eligible for the July or August discounts. Savings from lower discount payments are estimated to be \$1.9 million. Thus, the switch to a standard semi-annual program costs the County a net \$1.3 million per year.

Revenue (\$ in Millions)	FY 2009 Actual	FY 2010 Budget	FY 2010 Revenue	FY 2011 Budget	% Increase
Real Property	\$867.1	\$953.7	\$949.0	\$952.7	0.4%
Personal Property	86.2	78.8	83.0	82.3	-0.8%
Discounts & Credits	-191.0	-213.5	-224.6	-196.6	12.5%
Other	3.3	2.9	4.4	3	31.8%
	\$765.6	\$821.9	\$811.8	\$841.4	3.6%

INCOME TAX

As of 1992, each county in Maryland may tax the personal income of its residents at a rate not to exceed 60% of the individual's State income tax liability. Previously, the limit for this local "piggyback" income tax was set at 50%. Pursuant to this increase in the limit, the Baltimore County income tax rate for Calendar Years (CY) 1992 through 1998 was set at 55%. This same rate is approved for CY 2010, albeit adjusted for the new state guidelines (see explanation of new tax structure in the next paragraph). It is estimated that the 5 percentage points above the 50% level in CY 2010 will generate a total of \$53,738,240 over the next three fiscal years. After collection and processing, the State should make distributions of \$20,381,304 in FY 2010, \$24,307,900 in FY 2011 and \$9,049,560 in FY 2012.

Revenue (\$ in Millions)	FY 2009 Actual	FY 2010 Budget	FY 2010 Revenue	FY 2011 Budget	% Inc/(Dec)
Income Tax	\$640.2	\$621.3	\$479.2	\$560.0	16.9%

The 1997 Maryland General Assembly passed legislation that lowered an individual's state tax liability by 10% over a five-year period. The top marginal rate was lowered from 5% to 4.75%, the personal exemption amount was doubled to \$2,400, and the two-earner subtraction was lowered over the relevant period. However, the 1997 Tax Reduction Act also threatened to lower county tax receipt due to the "piggyback" relationship between state and local income taxes. Therefore, the local tax was "decoupled" from the State tax in order to hold the counties harmless. Local county rates were pegged to the State's previous 5% tax rate and \$1,200 personal exemption. Unfortunately, this change increased significantly the complexity of the income tax forms. In response to concerns by citizens, the 1999 General Assembly repealed the reduction in the two-earner subtraction and changed the increase in the personal exemption to a credit. The third change required local tax rates to be stated as a percentage of taxable income rather than a piggyback percentage of the state rate. The State's Comptroller's Office calculated the appropriate tax rate in each county for each year from 1999 to 2002. Rather than an unadjusted rate of 2.75% (55% of the previous 5% state tax rate), modifications were needed to recoup a loss which would arise from the personal exemption credit. Without further action by the County's fiscal authorities, the Baltimore County rate was set by the General Assembly at 2.77% in CY 1999, 2.76% in 2000, 2.79% in 2001 and 2.83% in 2002. At these levels, the counties would incur only small revenue losses. The tax rate for 2011 will remain at the current 2.83% level.

Baltimore County's 17% estimated increase in income tax collections in FY 2011 reflects the adjustment that was made to the distribution of the income tax by the State in FY 2010. You will notice in the chart above that the FY 2010 income tax amount decreased by \$142 million from the budgeted amount from \$621 million to \$479 million. This 30% decrease was attributed to a midyear reduction in State payments due to a major over distribution of Income Tax revenues had been made during FY 2009. The County needed to return the overpayment and address the obvious gap in the income base assumed in the FY 2010 revenue estimates. This challenge was met by releasing operating dollars previously committed to the capital budget and by releasing excess funding in a health care reserve account.

Prior to FY 2008, Baltimore County and the nation, felt the economic boom in the real estate market, which, in turn, boosted personal income. Not only did tax receipts benefit from capital gains recognized on the sale of property, they also grew due to the increased income of realtors and the related finance industry.

Personal income in the County grew on average by 3.72% per year during the 2005 to 2009 period. Overall, personal income should grow at 4.75% and 4.24% in CY 2009 and 2010, respectively.

SERVICE TAXES

Baltimore County imposes excise taxes on certain activities conducted within the County. The most notable of these is the Title Transfer tax levied upon the transfer or sale of any property and the Recordation Tax which is a tax on deeds and other such documents conveying title to property.

In FY 1996, in an effort to stimulate home ownership in Baltimore County for individuals who found closing costs as a barrier to home purchase, the first \$22,000 of consideration on the transfer of an owner-occupied dwelling became exempt from the Title Transfer tax. While assisting individual homeowners, this action also resulted in a long term benefit to the County's tax base. As an additional economic stimulant, in FY 1996, the County also lowered the Transfer Tax rate from 1.6% to the current 1.5%. These actions helped produce a strong 7% growth in Title Transfer taxes in FY 1997. Coupled with low interest rates and a booming housing market, title transfer revenue grew 13.4% and 11.4% in FY 1998 and FY 1999, respectively. Growth in FY 2000 receipts, however, were in the normal 2% range. In FY 2001 and FY 2004, the level of transfers soared due to historically low interest rates. The number of transactions grew 21% and the average transaction was up 29%. With higher interest rates, a 15% decline from these record high transactions is anticipated in FY 2005. As with previous economic cycles, Recordation Tax, which is related to title transfers, has shown tremendous growth since FY 2001. In addition to the growth related to Title Transfers, the recent increase in the Recordation Tax receipts stems from a resurgence of refinancing as well as Baltimore County's decision to take over collection of the tax. Previously, the Clerk of the Circuit Court, a State of Maryland agency, collected the Recordation tax. Beginning in FY 2002, Baltimore County did not incur the Clerk's processing fee and thereby generated additional revenues of \$1.1 to \$1.5 million.

In 1999 the Maryland General Assembly passed the Electric and Gas Utility Tax Reform Act as a step towards deregulating the electric utility industry. The initial FY 2001 impact of the Reform was a loss of property tax revenue and a new intergovernmental grant discussed below. In addition, the Reform Act prompted the County to change the basis of the tax, effective in FY 2002, from a percent of sales to cents per kilowatt-hour. This change facilitated tax collection from out-of-state suppliers through the local utility company. The basic rate for non-residential electricity sales in FY 2002 was set at \$0.0053 per kilowatt hour (kWh). One problem with the change from a percent of sales to cents per kilowatt-hour is the shift in tax burden to large electricity users, particularly manufacturers, who previously received pricing discounts. Therefore, a separate manufacturer rate of \$0.00375 was set for the large manufacturer. The basic rate was set at a level that produces a generally revenue-neutral conversion from the percent-of-sales basis. Without the rate adjustments, electricity tax revenues were projected to grow by 2%. However, the lower manufacturer rate, which has economic development advantages, reduces projected electricity tax revenues by \$1 million.

Revenue (\$ in Millions)	FY 2009 Actual	FY 2010 Budget	FY 2010 Revenue	FY 2011 Budget	% Increase
Transfer Tax	\$43.1	\$38.0	\$38.0	\$40.0	5.3%
Recordation Tax	22.1	19	19.0	21.0	10.5%
Electricity Tax	16.0	16.5	15.2	15.6	2.6%
Telephone Tax	11.3	11.8	10.2	10.2	0.0%
Other	20.1	22.8	20.5	20.6	0.5%
	\$112.6	\$108.1	\$102.9	\$107.4	4.4%

Baltimore County has had its Telephone Tax in place for several decades. It is an excise tax of 8% on all calls originating in the County. The broad base of the tax should make it applicable to both land lines and cellular phones. Yet, in recent years there has been non-compliance by the cellular industry and thus the true tax base has declined.

Other local taxes include taxes on the sale of emergency 911-telephone service (75 cents per line per month), admission & amusement (10% of receipts), trailer parks (7% of rent up to \$20 per pad per month), and hotel occupancy (8%). There are no tax rate changes for FY 2011 in these categories.

NON TAX REVENUES

INTERGOVERNMENTAL AID

Intergovernmental Aid from the state and federal governments is the largest source of revenue to Baltimore County outside of taxes.

State shared revenues, both from the Highway User tax on gasoline and motor vehicles, and license fees on County businesses, have proven to be very sensitive to the condition of our economy. The strong economy garnered significant improvement in Highway User tax receipts in the early part of this decade. However, the turbulence in gas prices, especially in CY 2009, as well as the tightening credit market has created a drop in Highway User revenues. Revenues drop when people drive less due to gas prices and when they do not purchase vehicles because they cannot get a loan. On the other hand, shared license fees are expected to be flat.

State Grant Aid is generally categorical aid for health and public safety and reimbursements for State credit programs. The State of Maryland faces a sizable deficit during the current and upcoming fiscal years. As part of its cost containment efforts, aid to local government was cut mid year in FY 2009 and again in FY 2010. Of the \$37 million in FY 2010 State cuts, \$22.8 was applied to Baltimore County's General Fund as indicated in the chart below:

Revenue (\$ in Millions)	FY 2009 Actual	FY 2010 Budget	FY 2010 Revenue	FY 2011 Budget	% Inc/(Dec)
Shared Taxes & Fees	\$37.7	\$38.8	\$2.9	\$2.4	-17.2%
State Aid	30.8	9.6	26.3	24	-8.7%
Federal Aid	1.9	2.1	3.3	7.4	124.2%
	\$70.4	\$50.5	\$32.5	\$33.8	4.0%

The balance of the cuts is not shown here because they were applied to non county funding at the Public Schools and the Community College as well as loss of aid for the Department of Corrections. The County did increase funding to the Public Schools to cover a large part of this loss.

The federal funds are partial reimbursements of Department of Social Services activities and payments for police participation in federal law enforcement cases. Baltimore County's General Fund did not receive any direct federal funds from the American Reinvestment and Recovery Act of 2009. However, the ARRA did include a bond reimbursement and \$8 million for the public schools.

LICENSES & PERMITS

These fees are charges applied against select businesses and activities usually associated with the licensing and regulation of the activity. The County charges for issuing over 30 different licenses including building permits, electrical inspection permits, and licenses on amusement devices.

Revenue (\$ in Millions)	FY 2009 Actual	FY 2010 Budget	FY 2010 Revenue	FY 2011 Budget	% Inc/(Dec)
Buidling Permits	\$1.1	\$1.0	\$1.0	\$1.0	0.0%
Rental Registration	0.369	0.001	0.006	0.002	-76.6%
Other	2.0	2.1	2.0	2.0	0.2%
	\$3.5	\$3.1	\$3.0	\$3.0	0.0%

The Rental Registration was implemented County-wide in FY 2009 and is on a 3-year cycle. This requires owners of buildings with one to six dwelling units to register with Baltimore County. The program, with licenses priced at \$40 and \$50 based on the number of units, was established to provide increased enforcement of County codes and regulations.

FINES

A small portion of General Funds are generated from the charges for violations to County regulations. The major component of this category is parking fines. Funds in this category are also derived from the forfeiture of properties seized as a result of criminal activity and from animal control violations. In late FY 1999, the County implemented a program to reduce the number of false burglar alarms in the County by requiring registration of all alarm systems and imposing a fine on system users who have three or more false alarms in a 12-month period. This program has been successful in not only reducing lost police officer time, but also altering the behavior of some of the worst violators. Another police oriented fine is a traffic enforcement program that should curtail red light violations as well as the speed enforcement camera program that was implemented in FY 2010 in various school districts.

Revenue (\$ in Millions)	FY 2009 Actual	FY 2010 Budget	FY 2010 Revenue	FY 2011 Budget	% Inc/(Dec)
Parking Fines	\$1.7	\$1.6	\$1.8	\$1.8	0.0%
False Alarm Citations	0.471	0.260	0.400	0.400	0.0%
Red Light Citations	0.006	0.200	0.004	0.100	2400.0%
Other	1.2	1.0	1.2	1.1	-8.0%
	\$3.4	\$3.1	\$3.4	\$3.4	0.0%

USE OF MONEY & PROPERTY

This category reflects income generated from the short-term investment of available County funds. Despite a higher average daily portfolio of funds available for investment, the great drop in interest rates caused these revenues to decline for the third year in a row. The average return-on-investment (ROI) dropped from 5.23% in FY 2007 to 3.69% in FY 2008. In FY 2009, the average ROI decreased by less than a half percent. In FY 2010, however, the ROI decreased by almost 75%.

Revenue (\$ in Millions)	FY 2009 Actual	FY 2010 Budget	FY 2010 Revenue	FY 2011 Budget	% Inc/(Dec)
Investment Income	\$4.8	\$3.6	\$1.3	\$4.1	215.4%

CHARGES FOR CURRENT SERVICES

User fees and charges for County services can be divided into major groupings of General Government, Recreation, and Health & Human Services. The prominent fees in the first group are Fire Inspection Fees, Plumbing Inspection Fees, and Lien Certificates. Recreation Fees are collected at the County's 3 beaches, fishing center at Loch Raven Reservoir, and the Oregon Ridge Lodge.

Included in the third group are Tipping Fees paid by commercial haulers at the County landfill and Medicare reimbursements for services provided by the County Health Department.

Revenue (\$ in Millions)	FY 2009 Actual	FY 2010 Budget	FY 2010 Revenue	FY 2011 Budget	% Inc/(Dec)
Lien Certificates	\$0.76	\$0.75	\$0.75	\$0.80	6.7%
Development Fees	\$0.62	\$0.60	\$0.56	\$0.58	3.6%
Recreation Fees	\$0.85	\$0.89	\$0.70	\$0.77	9.3%
Home Health Services	\$0.94	\$0.95	\$0.95	\$0.95	0.0%
Landfill Charges	\$0.85	\$0.85	\$1.37	\$2.09	52.6%
Other Services	\$4.84	\$5.11	\$4.64	\$4.55	1.8%
	\$8.86	\$9.15	\$8.97	\$9.74	8.6%

OTHER REVENUE

Other revenue is a category of revenue sources that do not conform to any other class. In FY 2011, the major share of this category will be attributable to reimbursement to the General Fund for costs incurred on behalf of the Metropolitan District (18%) and the franchise fees paid by two local cable television companies (48%), miscellaneous receipts (10%) and facilities/tower rentals. The Federal Emergency Management Agency announced that the County will receive about \$4.9 million for costs associated with the severe winter storms in December 2009 and February 2010.

Revenue (\$ in Millions)	FY 2009 Actual	FY 2010 Budget	FY 2010 Revenue	FY 2011 Budget	% Inc/(Dec)
Metro District Reimbursement	\$4.3	\$4.4	\$4.4	\$4.4	0.0%
Cable TV Franchise	11.2	11.5	12	12.2	1.7%
Miscellaneous	3.5	2.8	6	4.8	-20.0%
Grant Reimbursement	1.3	1.1	1.3	1.3	0.0%
Facility & Tower Rentals	3.4	3.4	3.5	3.4	-2.9%
Other Receipts	2.2	1.7	1.7	1.9	11.8%
	\$25.9	\$24.9	\$28.9	\$28.0	-3.1%

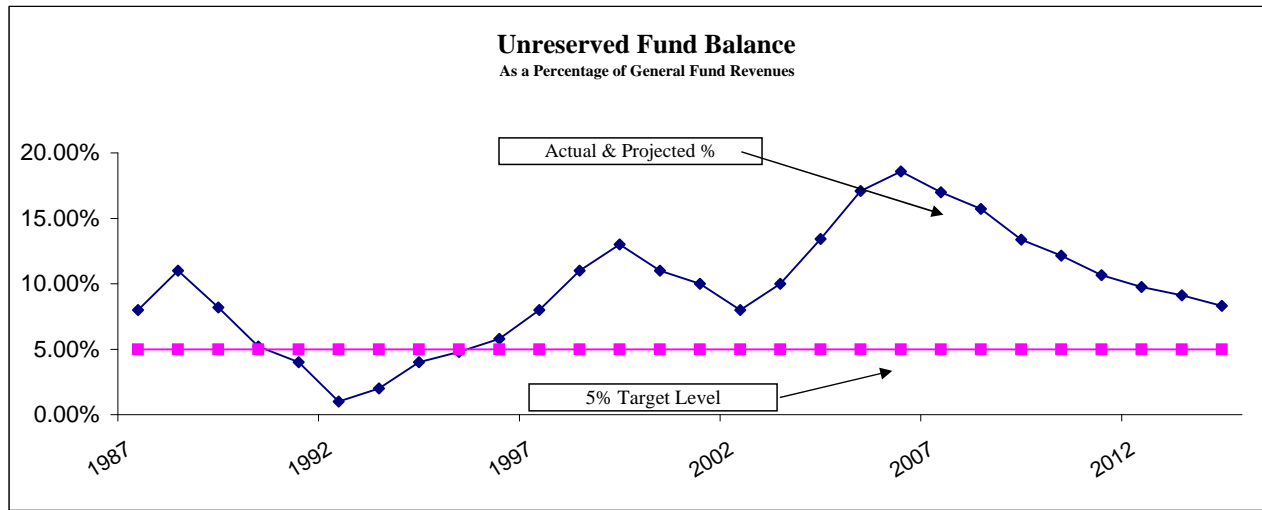
APPROPRIATION FROM FUND BALANCE

The appropriation from Fund Balance is not a revenue, but it is a source of funding for the budget. Therefore an analysis of its status is needed when analyzing the County's revenue choices for the upcoming fiscal year.

The FY 2010 Fund Balance is projected to be \$178,967,346. All interest earnings of the account accrue to the account. Therefore, at the end of FY 2010, \$260,648 will be transferred from the ending balance to the Economic Stabilization Reserve Account (RSRA). Also, in accordance with provisions of the Baltimore County Code, any ending balance will lapse into the RSRA so that funds in the account can equal 5% of the FY 2010 revenue budget. However, because the account, following the transfer of interest earnings would already hold \$84 million or 12% of the FY 2010 revenue budget, no transfer is required. After the transfer to the RSRA, \$94,626,698 will be the ending FY 2010 unappropriated balance available for funding FY 2011. Only \$9,399,771 of these funds will be appropriated in FY 2011 to support the operating budget as adopted.

The RSRA was established within the General Fund as a “rainy day fund” to protect the County from future economic downturns which result in major revenue shortfalls or other fiscal emergencies. The RSRA was established in 1992 with a minimum required balance set at 3% of the expenditure budget, but the County had previously maintained a higher 5% of revenues target for fund balance at fiscal year end and continued to do so. May credit analysts feel that a Triple-A rated county should have an ending fund balance that is at least 5% of budget. This long established County financial guideline was codified by raising the account’s minimum 5% of the revenue budget starting in FY 2007. The accumulated balance of the RSRA at the end of FY 2011 is projected to be, following the interest transfer, \$84,956,335, or 5.34% of the FY 2011 revenue budget. The FY 2011 budget does not include an appropriation to the RSRA. Including the net FY 2011 surplus of \$84,611,240 the total FY 2011 ending unappropriated fund balance is estimated to be \$169,567,575 or 10.66% of revenues (please see Exhibit “H” for more detail).

MULTI - YEAR OUTLOOK FY 2011 - FY 2015



The available balance is the amount of funds which readily can be used to meet normal budget obligations. The Revenue Stabilization Account (RSRA) is a designated cash reserved which, at year end, is maintained at a level equivalent to 5% of budgeted revenues. It can be utilized to eliminate a deficit which could develop due to a severe revenue shortfall. When combined, the two comprise the Unreserved General Fund Balance and represent the total amount of resources that could be used in an emergency.

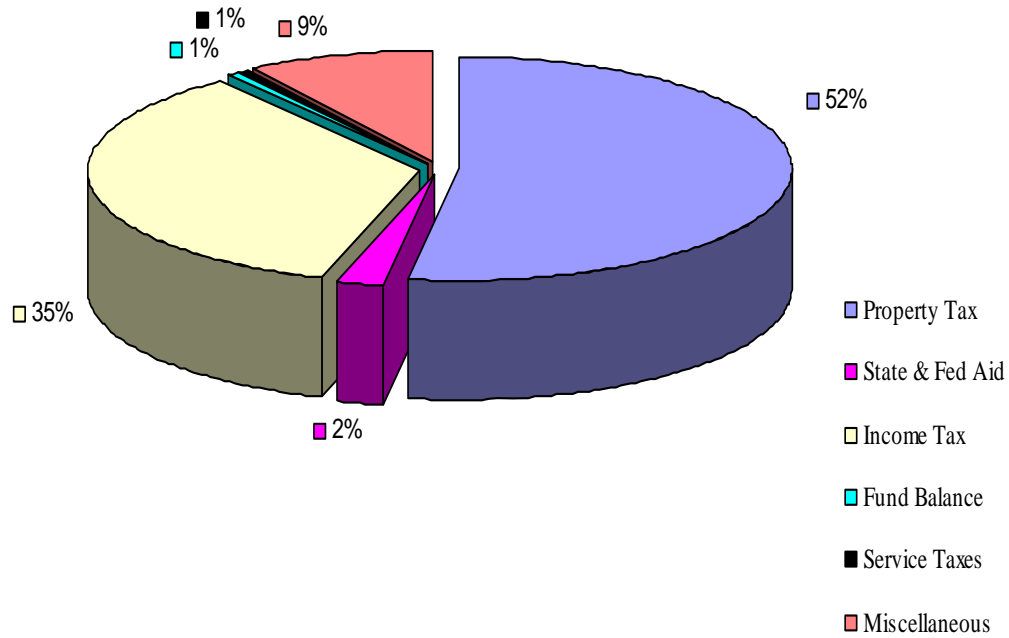
(In Millions \$)	Available Balance <u>at July 1</u>	Revenues & Reserve		Transfer to Stabilizatio <u>Account</u>	(A) Available Balance <u>at June 30</u>		(B) Revenue Stabilization <u>Account</u>	(A) + (B) Combined Unreserved <u>Balance</u>
		<u>Adjustments</u>	<u>Expenditures</u>					
FY 2004	59.5	1,290.3	(1,242.5)	(0.7)	106.6		66.7	173.3
FY 2005	106.6	1,390.0	(1,325.9)	(1.4)	169.3		68.1	237.4
FY 2006	169.3	1,504.5	(1,462.2)	(7.9)	203.6		76.0	279.6
FY 2007	203.6	1,596.5	(1,604.7)	(4.0)	191.4		80.0	271.4
FY 2008	191.4	1,641.0	(1,654.5)	(3.0)	175.0		82.9	257.9
FY 2009	175.0	1,637.2	(1,676.2)	(1.1)	134.8		84.1	218.9
FY 2010	134.8	1,471.8	(1,511.7)	(0.3)	94.6		84.3	179.0
FY 2011	94.6	1,590.7	(1,600.1)	(0.6)	84.6		85.0	169.6
FY 2012	84.6	1,674.0	(1,680.3)	(0.8)	77.4		85.8	163.3
FY 2013	77.4	1,740.6	(1,745.3)	(1.7)	71.0		87.5	158.6
FY 2014	71.0	1,815.3	(1,823.1)	(2.2)	61.1		89.7	150.8
FY 2015	61.1	1,889.8	(1,901.7)	(2.7)	46.5		92.4	138.90

The five year outlook for revenues and expenditures indicates:

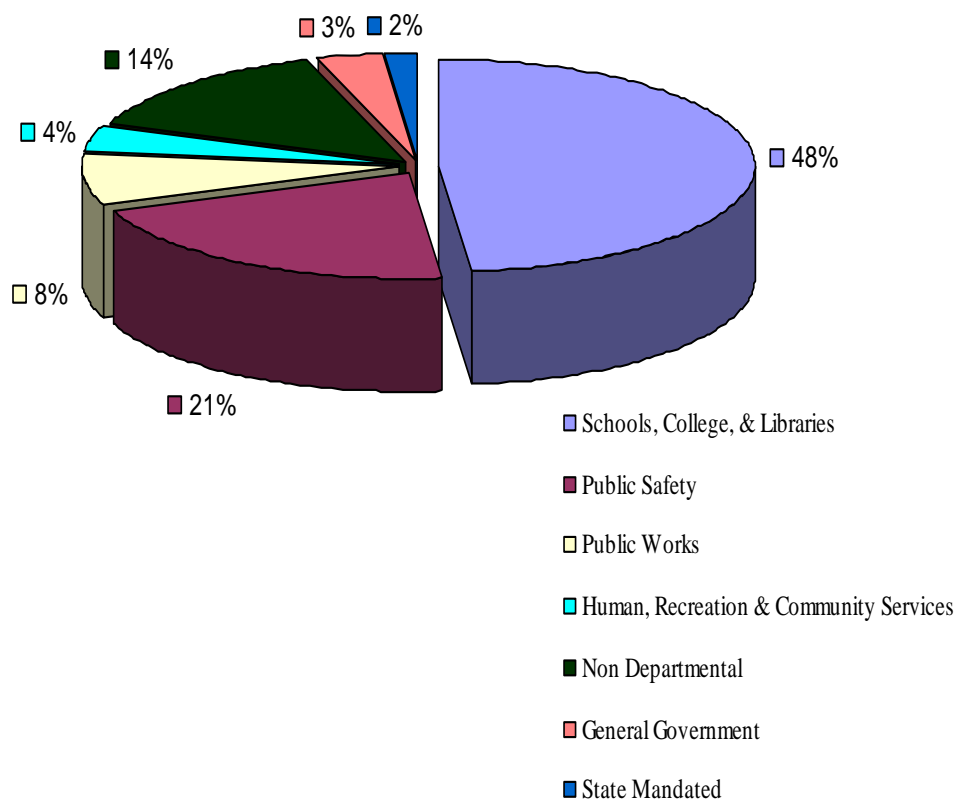
- * Fund balances (\$ millions) will stabilize around 7% of revenues, above the target level, due to volatility in State aid.
- * Loss of Federal Stimulus Aid for education in FY 2012 and payments of \$5.3 million per year to the State, starting in FY 2013, to cover their FY 2009 budget deficit.

BALTIMORE COUNTY FY 2011 GENERAL FUND OPERATING BUDGET
\$ 1.600 BILLION

General Fund Revenue



General Fund Expense by Area



FY 2011 GENERAL FUND BUDGET BREAKDOWN

<u>Agency</u>	<u>FY 2010 Adjusted</u>	<u>FY 2011 Appropriation</u>	<u>\$ Increase/ (Decrease)</u>	<u>% Change</u>
General Government				
County Executive	\$1,160,425	\$996,803	-\$163,622	-14.10%
Office of Budget & Finance	10,629,703	11,558,289	928,586	8.74% *
Administrative Officer	2,215,017	2,016,831	-198,186	-8.95%
Vehicle Operations Maintenance	1,295,000	1,295,000	0	0.00%
Office of Law	2,532,825	2,334,302	-198,523	-7.84%
Planning and Community Conservation	3,426,188	3,367,565	-58,623	-1.71%
Office of Human Resources	2,419,466	2,233,800	-185,666	-7.67%
Permits and Development Management	9,811,260	8,223,149	-1,588,111	-16.19% *
County Council	1,855,605	1,883,193	27,588	1.49%
County Auditor	1,537,037	1,592,088	55,051	3.58%
Board of Appeals	253,894	251,225	-2,669	-1.05%
Office of Information Technology	18,148,188	18,511,174	362,986	2.00%
Public Works	125,213,869	125,204,124	-9,745	-0.01%
Health and Human Services				
Department of Health	18,398,906	18,378,014	-20,892	-0.11%
Department of Social Services	6,684,626	6,587,613	-97,013	-1.45%
Department of Aging	5,795,279	5,860,038	64,759	1.12%
Environmental Protection & Resource Mgmt.	7,749,045	7,592,622	-156,423	-2.02%
Culture and Leisure Services				
Department of Recreation and Parks	16,994,856	16,800,715	-194,141	-1.14%
Organization Contributions	8,265,475	7,288,931	-976,544	-11.81%
Economic Development	2,177,395	2,152,346	-25,049	-1.15%
Subtotal	246,564,059	244,127,822	-2,436,237	-0.99%
State Mandated Agencies				
Circuit Court	5,129,856	5,056,163	-73,693	-1.44%
Orphans Court	209,841	206,520	-3,321	-1.58%
State's Attorney	8,213,813	8,423,086	209,273	2.55%
County Sheriff	5,422,153	5,675,910	253,757	4.68%
Cooperative Extension	308,888	256,425	-52,463	-16.98%
Board of Elections	2,986,897	5,190,019	2,203,122	73.76% **
Subtotal	22,271,448	24,808,123	2,536,675	11.39%
Public Safety				
Department of Corrections	33,842,573	34,572,646	730,073	2.16%
Emergency Communications Center	11,279,040	11,346,499	67,459	0.60%
Police Department	190,892,196	193,506,167	2,613,971	1.37%
Fire Department	92,740,207	92,985,750	245,543	0.26%
Subtotal	328,754,016	332,411,062	3,657,046	1.11%
Education				
Community College	42,835,645	43,831,345	995,700	2.32%
Department of Education	687,497,475	693,784,390	6,286,915	0.91%
School Capital & One Time	16,298,098	1,720,000	-14,578,098	-89.45%
Department of Libraries	34,285,098	33,615,882	-669,216	-1.95%
Subtotal	780,916,316	772,951,617	-7,964,699	-1.02%
Non Departmental				
Debt Service	68,061,155	73,829,162	5,768,007	8.47%
Retirement and Social Security	83,415,586	71,499,011	-11,916,575	-14.29%
Insurance Contributions	107,966,981	69,558,345	-38,408,636	-35.57%
Reserve for Contingencies	987,680	1,000,000	12,320	1.25%
Contribution to Capital Budget	27,583,605	2,600,000	-24,983,605	-90.57%
Local Share	7,427,222	7,364,366	-62,856	-0.85%
Subtotal	295,442,229	225,850,884	-69,591,345	-23.55%
GRAND TOTAL	\$1,673,948,068	\$1,600,149,508	-\$73,798,560	-4.41%

* Bureau of Land Aquisition is moving from Permits and Development Mgmt to the Office of Budget Finance in FY 2011.

** FY 2011 represents funding for the primary and general elections and early voting. There were no elections in FY 2010.

FORECAST OF THE SPENDING AFFORDABILITY

FISCAL YEAR 2011 GUIDELINE

	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>
General Fund Operating Budget Appropriations	\$ 1,673,948,549 (A)	\$ 1,600,149,508
Adjustments		
Selected Non-County Funds		
Local Share - State & Federal Grants	(7,427,222)	(7,364,366)
Education - Federal/Restricted Program	(198,428)	(48,428)
Capital Related Items		
PAYGO (Excluding operating costs)	(33,122,971)	(2,600,000)
Major Equipment	0	0
Reserve Funds		
Economic Stabilization Reserve Fund	0	0
Contingency Reserve	(987,680)	(1,000,000)
Adjustments Subtotal	<u>(41,736,301)</u>	<u>(11,012,794)</u>
Other Adjustments		
One-Time Revenues, Costs or Savings	(10,759,213)	(1,720,000)
OPEB In Excess of Phase-In	(5,882,392)	
Reversion Due to Revenue Shortfall	(43,305,390)	
Pending Supplemental Appropriations		
Other Adjustments Subtotal	<u>(59,946,995)</u>	<u>(1,720,022+)</u>
Total Adjustments	<u>(101,683,296) (B)</u>	<u>(12,732,7; 6+)</u>
FY 2010 Adjusted Spending - Base Year (A-B)	1,572,265,253 (C)	
Growth Factor	x <u>1.038 (D)</u>	
Spending Guideline (CxD)	<u>\$ 1,632,011,333 (E)</u>	<u>\$1,587,416,714</u>
<i>Under/(Over) Guideline</i>		\$ 44,594,63;

SPECIAL FUNDS BUDGET OVERVIEW

LIQUOR LICENSE FUND

Like the General Fund, appropriations in this fund lapse into a separate fund balance at the end of each fiscal year. The Fund finances the operating costs of the Liquor Board, but any revenue surpluses may be used to support other government functions. Until FY 2003, the County could use part of the revenue surplus to fund substance abuse activities, but the amount available continued to decline each year due to stagnant revenues and without an increase in the prices of licenses, which are controlled by the State legislature, the fund will remain underfunded. The number of liquor licenses remains about the same from year to year; this is also controlled by the State legislature.

OTHER COUNTY GOVERNMENTAL FUNDS

The Gifts and Grants Fund and the Economic Development Financing Fund do not lapse at the end of a fiscal year. Appropriation levels in the Gifts and Grants fund will rise and fall according to the level of aid received, which is primarily from the state and federal government. The Economic Development Fund is dependent upon appropriations from the capital budget and loan repayments.

The largest portion of the Gifts and Grants fund (\$54.1 million, 4.2% increase over FY 2010) is allocated to the Housing Office for distribution of Housing Assistance payments for FY 2011. Another key component of this fund is the federal and state aid to the Health Department, totaling \$37 million in FY 2011, a 7.6% increase over FY 2010. Aid to Community Development Block Grants will decrease by 1.7% and Public Safety aid will increase by 1.5% in FY 2011 due to the new speed camera program.

The purpose of the Economic Development Revolving Financing Fund is to provide a variety of loans to qualified businesses so that they can acquire and/or improve real property and/or purchase equipment, in support of the County's overall business attraction and retention mission.

NON-COUNTY GOVERNMENTAL FUNDS

These revenues consist of mainly tuition and intergovernmental aid from the schools, college and library. They do not pass through the County treasury but must receive spending approval from the County Council. Most of the aid is unrestricted, but a large portion of the school funding (\$82.3 million) is limited to certain state or federal initiatives. The largest unrestricted state aid program is the Foundation Formula Aid for primary and secondary education, which totals \$329 million in FY 2010. This is a formula that determines the state's share of a minimum per pupil spending level based on each county's wealth. Other unrestricted aid is given to the schools for transportation, special education, and the special needs of students from economically disadvantaged environments. Enrollment growth in the schools is forecasted to increase by 180 students in FY 2011, so these revenues will increase slightly, however, ARRA funding will discontinue after FY 2011.

While tuition is a small portion of non-County revenues for the schools, the Community College of Baltimore County (CCBC) depends on student tuition to meet its ongoing operating costs. The traditional community college revenue formula in the State of Maryland is one third of a college operating budget is funded by the County, one third by the State, and one third by tuition and fees,

although the balance varies at times. Tuition revenues at CCBC increased dramatically by - approximately 20% - in FY 2010 over the FY 2009 period. Preliminary FY 2011 tuition estimates show a slight increase in FTEs, approximately 3%. During rough economic times, it is not uncommon to see community college enrollments increase as people either leave the workforce or look to further their career skills with additional training.

For the FY 2011, CCBC raised In-County tuition by 5.3% to \$100 from \$95 per credit hour and Out-of-County and out-of-State tuition both by 4.4% to \$191 from \$183 and to \$286 from \$274 per credit hour, respectively. The FY 2011 State aid amount for CCBC was adopted almost \$3.3 million lower than the adopted FY 2010 amount from \$36.9 million to \$33.7 million.

Other non-County governmental funds include the fines and rentals for the public library, which make up about 51% of the library's non-County budget, as well as the federal government reimbursement for a small portion of Department of Social Service expenses, which are paid directly to the Department.

METROPOLITAN DISTRICT WATER & SEWER ENTERPRISE FUND

The Metropolitan District Enterprise Fund was established in FY 2002 as a result of Governmental Accounting Standards Board (GASB) Statement No. 34, as amended by GASB Statement No. 37, requiring new financial reporting standards for state and local governments. The Metropolitan District Enterprise Fund combines the Metropolitan District Operating and Metropolitan District Capital Projects funds. Prior to FY 2006, the Metropolitan District was considered a special revenue governmental fund and therefore included as an appropriation in the Operating Fund.

The Metropolitan District receives revenues from the net receipts on the sale of water, water service, and sewer service. Such revenues are expended for the maintenance and operation of the water and sewerage system. All rates are reviewed annually on a funds-needs basis and revisions are recommended to the County Executive. The authority for setting water consumption rates rests with Baltimore City's Board of Estimates, based on recommendations submitted by the Baltimore County Director of Public Works. The County increased rates 5% in FY 2003, 10% in FY 2004, 15% in FY 2006, 15% in FY 2008, 6.9% in FY 2009 and 4.76% in FY 2010. The rate increases offset projected increases in the County's share of expenditures as estimated by Baltimore City. The authority for setting other Metropolitan District rates lies with the County's executive branch by Executive Order. The County has the right to appeal water and sewer rates to the Public Service Commission of Maryland. New rates take effect on July 1 on the years in which there are increases.

The Metropolitan District also receives the annual front foot assessment charges for water and sewer mains installed that abut properties within the Metropolitan District and charges for connection to the system. The majority of these charges are used to pay debt service on Metropolitan District Bonds outstanding. Representative rates in FY 2010 for the Metropolitan District are set out below:

Front Foot Assessments
(Assessed over 40 years)

<u>Property Type</u>		<u>Water</u>	<u>Sewer</u>
Subdivision		@\$1.20	@\$2.00
Agriculture	(150 ft. maximum)	1.20	2.00
Small Acreage	(Up to 200 ft.)	1.20	2.00
	(Next 200 ft.)	0.80	1.35
	(Remainder)	0.40	0.65
Industrial or Commercial		2.30	3.10

Sewer Service Charges for Individually Metered Domiciles:

\$39.48 per 1,000 cu. ft. of water consumption for FY 2011.

Annual Water Distribution Charges:

\$98.11 up to \$30,874.20 per unit, depending on size of meter for FY 2011.

OTHER ENTERPRISE FUNDS

The Baltimore County Public School's Food and Nutrition Fund has an annual budget of \$38.1 million. The Community College's Auxiliary Enterprise program, which consists of the bookstores, food services and child care center operations, has a combined annual budget of \$9.0 million. Like the Metropolitan District, these Enterprise Funds are not appropriated in the Operating Budget, but are included in the Governmental-wide Operating Funds.

Capital Budget and Capital Improvement Program

Overview

The Capital Budget and Capital Improvement Program (CIP) consist of the upcoming fiscal year's appropriation (the "Budget Year") and the succeeding five-year program (the "Program" or "Program Year"). The CIP is reviewed annually and the planned or programmed years are adjusted in response to changing revenue levels and priorities. This is a major means of implementing Baltimore County's goals and priorities for education, community renaissance, environmental protection, as well as many others. The CIP plans for the construction and maintenance of the County's water, sewer and storm drain improvements, roads, bridges, refuse disposal facilities, government buildings, parks, schools and watershed restoration. It identifies the years when the improvements will be undertaken and their funding sources.

Budget Process

Legal Basis

Article VII of the Baltimore County Charter establishes the procedures for the preparation of the county's budget and other fiscal matters. Section 705 relates specifically to the CIP.

Citizen Input Meeting

The CIP begins in October with citizen input meeting held by the Baltimore County Planning Board. Directors from each of the agencies that have a capital budget are also in attendance. Citizens are invited to speak before the board and agency heads, expressing their opinions on specific capital projects and needs. Having the citizen input meeting at the beginning of the process allows each agency to consider citizen requests before they formulate their recommendations for the budget and CIP.

Agency Requests

The Director of Budget and Finance sets target limits for capital projects. At the direction of the County's Administrative Officer, each agency submits project requests for the next six years to the Director of Budget and Finance. After ascertaining that the requests are within the budget office's parameters, a preliminary CIP is forwarded to the Office of Planning.

Planning Board Review and Approval

The Office of Planning distributes the CIP to the Planning Board in January. All requesting agencies come before the Planning Board to present their capital project requests. A subcommittee is then formed to consider the requests and make recommendations to the full board.

The CIP preparation process is a biennial one, because of the need for voter approval of general obligation bonds, which is the primary source of funding for capital projects. In even calendar years, when general elections are held, the Planning Board CIP committee recommends general obligation bond items to be placed on the ballot for referendum in the upcoming November election. The results of the referendum set the budget funding levels for the following two fiscal years. In odd calendar years, the committee reviews only requests for changes to the program due to emergencies or other compelling reasons.

The committee presents its recommendations to the full Planning Board in early March for vote. An opportunity for public comment is a regularly scheduled part of Planning Board meetings.

After approval by the Planning Board, the Director of Planning submits the CIP to the Director of the Budget and Finance.

County Executive Recommendations

The Director of the Budget and Finance reviews the CIP recommendations with the County Administrative Officer. The CIP, along with the current expense budget (or operating budget), is forwarded to the County Executive.

On or before April 16 (75 days prior to the end of the fiscal year) the County Executive submits the operating budget and the capital budget and program to the County Council. The County Executive must also submit a budget message to the County Council.

County Council Review and Adoption

The County Council reviews the budget and holds a public hearing between 7 and 20 days after receiving it from the County Executive. The County Council has the authority to decrease or delete any item in the CIP but cannot increase project amounts or add new projects.

On or before June 1, the County Council adopts the current expense budget and the capital budget for the next fiscal year. The adoption of the budget is known as the Annual Budget and Appropriation Ordinance of Baltimore County. The fiscal year begins on July 1 and ends on June 30.

Sources of Funds

County Funding Sources

General Funds: These funds are derived from tax revenues and are included in both the current expense budget and the capital budget.

Reallocated General Funds: These are General Funds reallocated from one project to another due to schedule changes, changes in priorities, or projects coming in under budget.

Metropolitan Construction Funds: In 1924, by an Act of the General Assembly of Maryland, the Metropolitan District was established to supply water and to provide sewerage and drainage systems to the residents of Baltimore County. These funds are from various charges assessed against customers of the Metropolitan District.

Reallocated Metropolitan Funds: These are Metropolitan Construction Funds reallocated from one project to another because of schedule changes, changes in priorities, or projects coming in under budget.

General Obligation Bonds: Bonds are borrowed funds. “General Obligation” means that the redemption of bonds and payment of interest is guaranteed by the full faith and credit and unlimited taxing power of the County. Before these bonds may be issued, they must be approved at a referendum held in each election year, approved by County Council as a funding source in the budget year and further approved at the time of actual issuance by a bond ordinance. Bonds are the primary source of capital financing.

Metropolitan Bonds: Metropolitan District Bonds are the same as General Obligation Bonds except that they are not required to be approved at referendum. Repayment of principal and interest comes from Metropolitan District funds.

Outside Funding Sources

CDBG: Federal legislation enacted in 1974 combines six previous grant programs (urban renewal, model cities, neighborhood facilities, open space, historical preservation, and water and sewer) into a single block grant. The block grant can be used at the discretion of the local government for broad community development programs, with priorities and funding levels established by the local governments.

Program Open Space: These funds are to support recreation opportunities and come from the State of Maryland through the collection of the State Transfer Tax on real property.

State Waterway Improvement Fund: Funds provided by Department of Natural Resources for improvements related to storm water and waterways.

State Aid: State funds to assist Baltimore County in the financing of various capital projects.

Developer’s Responsibility: Developer’s contributions that are applied to projects that provide facilities in approved subdivisions. The developer’s contributions represent the developer’s portion of the cost of the project.

Petitioner's Responsibility: This fund is the contributions made by the petitioner who request a project be done by Baltimore County.

County Agricultural Preservation Tax: The County's share of the state agricultural transfer tax that is assessed on an agriculturally used property when the use is changed to non-agricultural.

Local Open Space Waiver Fees: Fees paid by developers to Baltimore County during the development process when the amount of required open space is less than 1/2 an acre and not adjacent to existing parkland.

Other: There are various other outside funding sources which may become available from time to time. When amounts are material, identifiable, and predictable, they will be cited as sources of funding in the capital budget.

Biennial Bond Referendum

The Baltimore County Charter establishes the procedures for the submission of items for referendum. The Borrowing Questions to authorize the issuance of bonds are placed on the ballot in the November general election for voter approval. In Baltimore County, there is a general election every even numbered year.

At the direction of the County's Administrative Officer, the Director of Planning submits the Planning Board's referendum recommendations to the Director of the Budget and Finance, who reviews them with the County Administrative Officer. After the review, and with consideration given to conformance with the existing capital program, the borrowing plan is submitted to the County Executive. The County Executive reviews the plan, makes adjustments if necessary, and forwards it to the County Council. The Council approves the plan as Bond Ordinances, which are specific to the classification of projects (for example, schools, streets, parks, etc.), for placement on the ballot. The County Council has the authority to decrease or delete any item, but cannot increase project amounts or add projects.

Capital Project Evaluation Criteria

In evaluating the merit of a capital project request, the following questions can be asked:

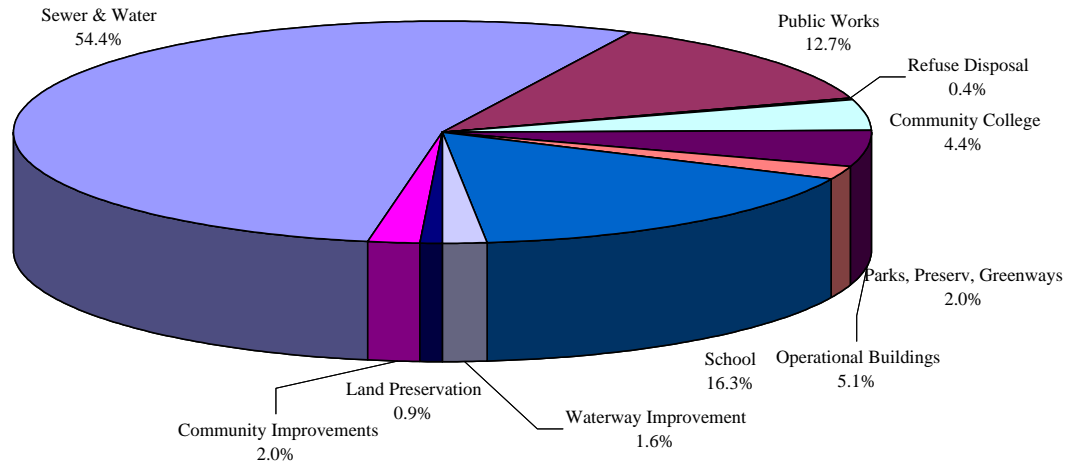
- Does this project fit within the guidelines of the Baltimore County Master Plan and its amendments?
- Does this project fit within the guidelines of the State's Smart Growth initiative?
- Is this project necessary to continue or improve public safety and the health of Baltimore County residents?
- Will the impacted community be supportive of this project?

- Does this project serve to protect or enhance the environment?
- Is the timing for this project appropriate?
- Will this project help to leverage non-County funds, thus increasing the efficiency of local government services?
- Is this project necessary to comply with federal and State mandates?
- Does this project enhance or strengthen communities and neighborhoods?
- Does this project serve to repair or replace an existing deteriorated facility?
- Is this project part of a systematic replacement strategy that will provide a long-term upgrade of public facilities?
- Will this project improve the operating efficiency of a County agency, perhaps by reducing future operating budgets?
- Is this project coordinated in its scheduling with other related capital projects?
- Does this project support or strengthen Baltimore County's economy?

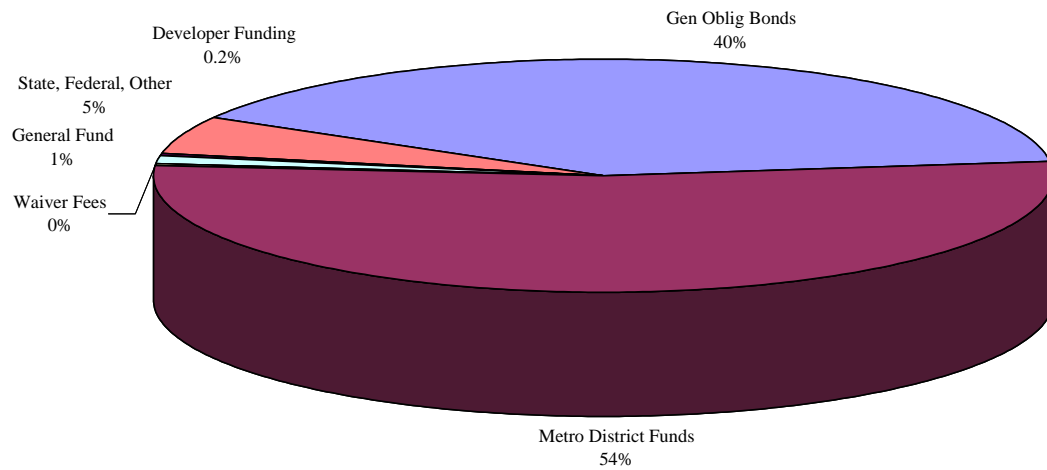
FY 2011 - FY 2016 SIX-YEAR CAPITAL PROGRAM

\$2,010,738,271

APPROPRIATIONS



FUNDING SOURCES



Capital Budget and Program

APPROPRIATIONS (IN THOUSANDS \$)	Six-Year Capital Program						FY11 - FY16 Program	% of 6 year Total
	FY11 Budget	FY12 Program	FY13 Program	FY14 Program	FY15 Program	FY16 Program		
Sewer & Water	11,377	356,143	0	363,452	0	363,500	1,094,472	54.4%
Public Works	3,000	76,012	0	75,385	0	101,965	256,362	12.7%
Refuse Disposal	0	6,114	0	760	0	1,000	7,874	0.4%
Operational Buildings	9,668	37,787	0	28,702	0	27,258	103,415	5.1%
Schools	13,672	104,528	0	109,740	0	100,000	327,940	16.3%
Community College	6,228	43,893	0	21,000	0	18,350	89,471	4.4%
Parks, Preserv. & Greenways	5,917	8,750	0	10,425	0	15,750	40,842	2.0%
Waterway Improvement	2,600	11,533	0	10,021	0	8,196	32,350	1.6%
Other Classifications	1,585	23,001	0	23,926	0	9,500	58,012	2.9%
TOTAL	54,047	667,761	0	643,411	0	645,519	2,010,738	100.0%
RESOURCES								
(IN THOUSANDS \$)								
Metro District Funds	11,376	346,843	0	358,251	0	354,200	1,070,670	53.2%
General Obligation Bonds	7,114	284,899	0	255,428	0	250,403	797,844	39.7%
General Funds	22,284	0	0	0	0	0	22,284	1.1%
Developer Funding	0	1,600	0	1,600	0	1,600	4,800	0.2%
State, Federal, Other	13,273	34,419	0	28,132	0	39,316	115,140	5.7%
TOTAL	54,047	667,761	0	643,411	0	645,519	2,010,738	100.0%

Resources in FY11 include \$19,684,010 in reallocated general funds and \$7,113,571 in reallocated bonds that may be available for many reasons including prior project completion, actual construction cost lower than estimated, and project delays or deletions.

CIP Highlights

Metropolitan Sewer and Water District

Under the Metropolitan District Act, the Baltimore County Metropolitan Sewer and Water Operating District (the "Metro District") was created as a separate and financially self-supporting entity under the jurisdiction of the County to supply water and to provide sewer and wastewater systems to residents of the County living within certain prescribed areas primarily in the most densely populated areas. The extension of these boundaries is subject to the approval of the County Council with the consent and approval of the Mayor and City Council of Baltimore. The Department of Public Works



under the direction of the County Administrative Officer carries out the administration of the Metropolitan District. The Metro District has its own revenue and bond issuance powers, subject to authorization by the County Council. The Metropolitan District Act requires the City of Baltimore (the "City") to provide water to the Metro District at cost. Although the Metro District constructs water facilities within its boundaries, under

an agreement between the City and the County, the City maintains and operates the facilities at cost, including billing and collecting water usage. Under said agreements, the City and the County have also agreed to pay for certain new capital projects and the repair and enlargement of additions or improvements to certain existing water facilities on a specified pro-rata basis. In addition, the County, from time to time, has entered into agreements with adjacent Anne Arundel and Howard counties under which, certain of the County's water facilities are made available to each of said counties. For such use, these other jurisdictions have agreed to pay for a pro-rata share of capital and operating costs.

The County's sewer system consists of a conveyance system of approximately 3,027 miles of lateral pipes and main lines and some 116 sewerage pumping stations. All wastewater is pumped to one of two wastewater treatment plants - The Back River WWTP and the Patapsco WWTP. These plants are owned and operated by the City of Baltimore. The City also maintains the water distribution system. However, major capital improvements to the water system required for the County are funded and constructed by the County. In both the sewer and water classifications, a significant portion of capital expenditures involves projects built in conjunction with the City. These include expansion of and improvements to the Patapsco WWTP and major improvements to the treatment process at the Back River facility.



Overall, in the FY11 CIP there are 18 individual items of work, budgeted at a total estimated cost of \$1,094,471,210 in fiscal years 2011 through 2016.

Capital expenditures within the Metro District are made to expand the system or to maintain or upgrade its performance or capabilities. The system is continually being

CIP Highlights

(Continued)

expanded both geographically and in terms of its overall capacity to accommodate new development or to add existing homes not previously connected. The boundaries of the District are sometimes expanded when adjacent development occurs and such expansion is within overall limits set by the County's Ten-Year Water and Sewer Plan. Total funding to expand the overall size and capacity of the system is \$25,550,352 (2.3% of the total) for the CIP. Because the expansion is small relative to the total system, this expansion will have only a slight impact on operating cost.

The Metro District also has funds appropriated and programmed for continuous upgrade and capital maintenance of the conveyance system, pumping stations and operational buildings. Total funding in the CIP for such maintenance and upgrades is \$1,068,920,858. Such capital maintenance and upgrades will reduce future operational costs.



The Metro District is operated like a regulated utility company. However, instead of using a quasi public commission or appointed authority, the system is managed, financed and operated directly by Baltimore County. The County Charter states that all funds expended by the County must be appropriated and be contained in an operating or capital budget that has been approved by County Council. Therefore, the Metro District's CIP is part of the overall County CIP.

Funding for important projects in the Metro District include \$317,103,000 for projects done in conjunction with the City of Baltimore. These are projects built by the City, but which wholly or partially benefit the County. The portion of the project that benefits the County is the basis of the cost for which the County is responsible. These projects include improvements and modifications (most of which are mandated by Federal and State government to improve the quality of the treated wastewater) to Back River and Patapsco wastewater treatment plants, major water pumping and filtration facilities and ongoing capital maintenance requirements. Approximately 29% of all the funding for the Metro District is for City/County joint use projects.

Public Works

The Public Works classification of the CIP is divided into three sections: storm drains, streets and highways, and bridges. The general responsibility of each section is outlined below.

Storm Drains

- Correct flooding of streets, homes and other private property caused by lack of or inadequate public storm drains.
- Replace and repair existing storm drains.
- Extend existing systems to accommodate new development.

CIP Highlights

(Continued)

Streets and Highways

- Upgrade existing roadways and construct new roadways to improve safety and traffic carrying capacity and to accommodate new development.
- Major maintenance and repair of existing roadways.
- Construct and repair alleys, sidewalks, curbs and gutters.

Bridges

- Repair and strengthening of existing bridges.
- Widen existing bridges to accommodate increased traffic (new bridges are often built in conjunction with street and highway projects).

There are 42 individual projects on the Public Works classification of the FY11 CIP. These projects are estimated to cost \$256,362,500 in fiscal years 2011 through 2016.

In the Storm Drain classification there are 8 individual projects totaling \$22,687,500 over the six-year period covered by the CIP. These projects consist of capital maintenance and upgrade of the existing system and installation of additional systems in new subdivisions or in older areas that were originally constructed without storm drains. The current system contains approximately 891 miles of storm drains that are estimated to cost \$715,100 or \$802 per mile per year to maintain. These additional systems will require maintenance. Although the number of miles which will be added is fairly unpredictable, assuming twelve miles per year is added to the system, maintenance costs are estimated to increase \$9,624 per year.



In the streets and highways classification, there are 22 individual projects totaling \$179,870,000 over the six-year funding period. This classification houses appropriations for construction of new roads to accommodate new developments, promote economic growth and relieve traffic congestion. It also provides funds for the maintenance of approximately 2,600 miles of existing roadway for which the County is responsible. There are also funds for roadway widening, installation of sidewalk, curb and gutter, correction of limited sight distance and other upgrades to the existing road network.

The FY10 cost of roadway maintenance is estimated at \$136,666 per mile. Although the rate at which new roads are added to the network are unpredictable and depend on, among other things, the general level of economic activity, assuming 10 miles of roadway added each year, operational cost would increase approximately \$1,366,660 per year (snow removal cost is approximately \$8,003 per mile for FY10, cost increased substantially due to record breaking storms in FY10).

CIP Highlights

(Continued)

Capital maintenance and upgrade (widening, signalization, intersection improvements, etc.) requirements for the County's road network are substantial. Contained in the capital program is \$146,475,000 for maintenance and upgrade of the system. Included in this amount is \$63,000,000



which will resurface approximately 460 miles (18% total County road network) of roads in the County over the six-year period covered by the CIP. The budget also contains \$6,000,000 for reconstruction of concrete alleys. There are approximately 940 individual alleys in the County measuring some 115 miles in combined length. In addition to alleys and resurfacing there is \$20,000,000 for repair and replacement of deteriorated sidewalk, curb and gutter.

CIP appropriations and programmed funds for resurfacing, alley reconstruction, sidewalk, curb and gutter total \$89,000,000 or 49.5% of the overall roadway CIP. These expenditures will reduce the cost of maintenance and operational cost.

Roadway capital budget resources will also be used to upgrade existing roads and intersections in order to increase their capacity, realign them for safety reasons or otherwise improve such roads and intersections. The CIP contains \$87,420,000 (48.6% of the total Highways CIP) for this purpose. Since these capital projects consist primarily of widening existing roadway, they will have a minimal effect on overall operational cost.

The Bridges classification contains 12 individual bridge maintenance and upgrade projects. New bridges in the County are built as part of the associated new road project. The estimate cost over the next six years of the project in this classification is \$53,805,000. These projects will have no effect on operational cost.



Refuse Disposal Facilities



This classification funds the capping of closed landfills, the construction of leachate control and treatment systems and the ongoing construction of new landfill cells at Eastern Sanitary Landfill (ESL). The total CIP for this classification is \$7,874,000.

Capital expenditures in this classification have no effect on operating budget expenditures.

CIP Highlights

(Continued)

Community College

The County funds the majority of construction and capital maintenance within the Community College of Baltimore County system with most other funding assistance coming from the State. Of the \$89,471,570 contained in the CIP, \$23,618,000 or 26% is for capital maintenance of existing facilities. The remaining \$65,853,570 will fund new buildings and renovations and additions to existing buildings. Notable projects include the completion of the new 75,000gsf library building on the Catonsville campus and renovations and additions to 6 existing buildings.



In the FY11 CIP, the State is programmed to contribute 27.4% or \$24,533,000 of the total six-year expenditure plan. The Community Colleges operating expenses are funded using County funds, State funds and tuition revenue.

Operational Buildings

This classification of capital projects covers construction of new buildings as well as capital maintenance and renovation of the existing physical plant including ancillary buildings and grounds, underground storage tanks, fencing, parking lots, lighting and landscaping. Moreover, this classification funds computerization and automation of various County functions to increase productivity and enhance customer service.



The total six-year CIP contains \$103,415,283 for Operational Buildings consisting of \$75,347,873 for maintenance and renovations, \$10,837,270 for new buildings, and \$17,230,140 for technology enhancements, including the relocation of the 911 Center.

Notable capital projects in addition the relocation of the 911 center include a new fire station to be constructed in Towson to replace the current aging facility. Moreover, the capital budget continues funding renovations to the Circuit Court Building.

The Towson fire station is replacing an existing facility so adjustments to current operational expenses should be minimal. Likewise the relocation of the 911 Center and the improvements to the Circuit Court Building are not projected to necessitate additional staffing.

CIP Highlights

(Continued)

Parks, Preservation and Greenways

Construction, property acquisition, and major improvements to the County parks, and playing fields (including those shared with the County school system) fall under this classification. Historic parks and sites and athletic field lighting are covered by this classification as well. Property is also acquired to preserve sensitive natural areas and “green” areas within developed areas.



There are 13 projects contained in the FY11 CIP under this classification totaling \$40,841,667, including \$5,916,667 in the budget year. The FY11 funding is designated for the construction of a new multipurpose facility to be constructed on the existing campus of the Sollers Point Technical High School. The CIP also includes funds for acquisition, development, renovation, and maintenance of waterfront parks, community and area parks, school recreation centers, and stream valley parks.



Maryland's Program Open Space (POS) supplements the County's efforts by providing funds to acquire land for preservation and for development into active and passive recreational facilities. POS and other State funds account for 34% of the total funding in FY11 through FY16.

Schools

This classification covers construction, renovation and major maintenance of all school buildings including administrative support and maintenance buildings as well as tracks, fields and portable classroom buildings.



Systemic renovations continue to be a priority in the FY11 CIP. The six-year program includes \$186,677,945 for high school renovations, modifications, additions, and replacements. The CIP also includes \$16,000,000 for a new elementary school in a to be determined location and \$10,500,000 to address elementary school overcrowding along the York Road corridor, including an addition to Hampton Elementary.

Maintenance projects total \$110,762,335 or 33.8% of the CIP. Included is \$22,000,000 for continuing repair of the County's 276 acres (12,000,000 square feet) of school roofs and \$57,062,335 for major maintenance items such as mechanical systems,

CIP Highlights

(Continued)

electrical systems and plumbing systems. Finally, \$4,000,000 has been included for the acquisition of future school sites.

The CIP totals \$327,940,280 consisting of \$314,268,000 of County bonds and general funds, \$13,672,280 of County funds reallocated from surplus or completed projects. Not reflected in the CIP is FY11 State funding of \$29,000,000 for construction projects.

The systemic renovations of school buildings are expected to create operational saving as energy efficiencies are recognized. The full impact of the savings is under study but currently unavailable.



Community Improvements

This classification provides funding of projects that will provide reinforcement of town and community centers and correct deficiencies in existing urban areas. Additionally, the planning and implementation of improvements to small non-designated commercial revitalization areas are addressed. The CIP six-year program includes \$40,011,761 of which \$19,085,761 is designated for countywide renaissance, and \$14,000,000 is for the Economic Development Financing Fund.



Capital expenditures in this classification have minimal effect on operating budget expenditures.

Waterway Improvement Program

The Waterway Improvement Program is a comprehensive approach to improvement of the County's waterways. It includes streambanks, shorelines, tributaries and wetlands. This classification also provides for dredging of tidal waterways and spurs, construction of and improvements to stormwater management devices, stream restoration and the purchase of land and easements to facilitate these efforts.



The county contains portions of 14 different watersheds. This CIP classification is geared toward comprehensive management of these watersheds. Ultimately, devices will be constructed and stormwater management runoff measures will be implemented which will improve overall water quality of the streams within each of the specific watersheds as well as the

CIP Highlights

(Continued)

Chesapeake Bay. These devices will primarily consist of vegetation and structures designed to keep sediment from entering these streams and protect their banks.

The FY11 CIP contains 12 separate projects totaling \$32,350,000 in bonds, State funds and fees.

Capital expenditures in this classification have no effect on operating budget expenditures.

Land Preservation

This classification houses funds used to purchase property and easements for both the preservation of agricultural land and large tracts of rural land.

Financing sources for this category includes Agricultural Land Transfer Tax that is collected whenever property is sold and converted from an agricultural use to another use. The County has also provided general funds and bonds to supplement these funds.



The FY11 CIP contains \$18,000,000. There are no operating expenses associated with these capital expenditures.

Capital expenditures in this classification have no effect on operating budget expenditures.

BALTIMORE COUNTY, MARYLAND

FY 2011 CAPITAL BUDGET SUMMARY

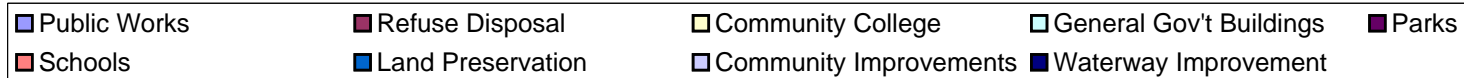
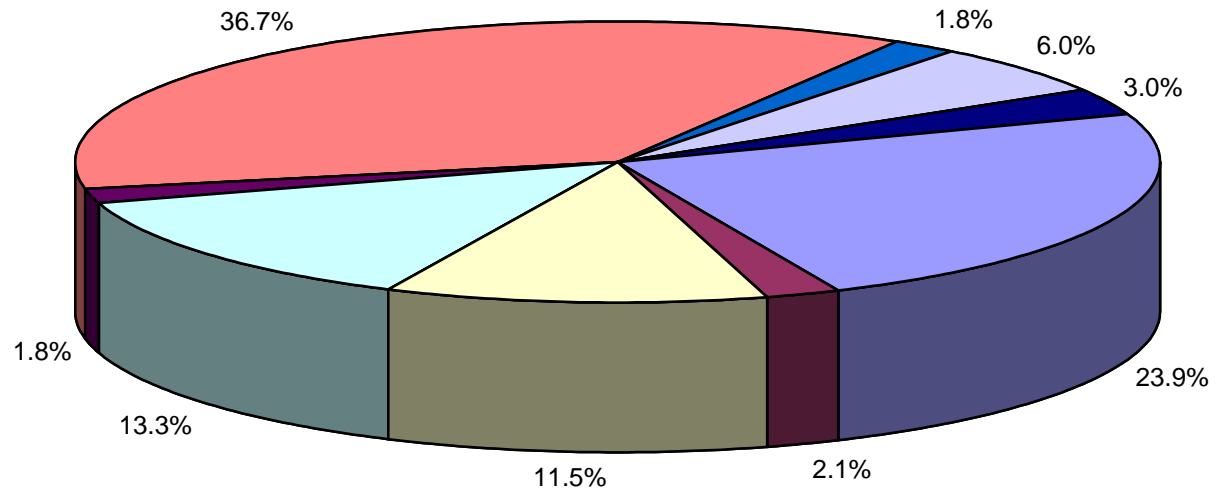
DISTRIBUTION OF GENERAL OBLIGATION BOND FUNDS

To be presented to the Voters for their approval. The 2010 Borrowing Referendum (Programmed FY 2012) will be voted upon at the November 2, 2010 General Election.

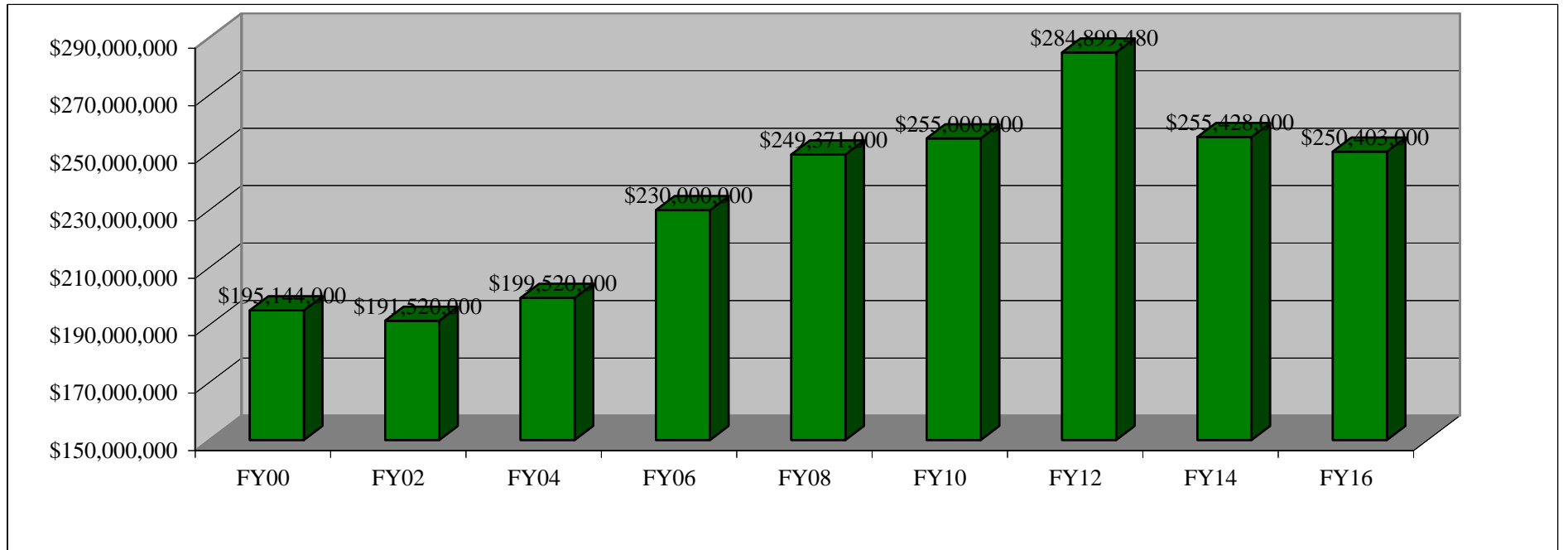
Class Number	Class Title	Amount
04, 05, 07	Public Works (Storm Drains, Streets and Highways, Bridges)	\$68,112,500
08	Refuse Disposal	\$6,114,000
09	Community College	\$32,693,570
10, 20, 30	General Government, Fire, Police, Library, Senior Center and Recreation Buildings	\$37,787,410
12	Parks, Preservation and Greenways	\$5,000,000
13	Schools	\$104,528,000
17	Land Preservation	\$5,000,000
18	Community Improvements	\$17,000,000
21	Waterway Improvement Program	\$8,664,000
	TOTAL GENERAL OBLIGATION BONDS	<u>\$284,899,480</u>

FY2011 Capital Budget - Bond Distribution for FY2012 CIP

	FY12 Bond	
	Amount	
Public Works	\$68,112,500	23.9%
Refuse Disposal	\$6,114,000	2.1%
Community College	\$32,693,570	11.5%
General Gov't Buildings	\$37,787,410	13.3%
Parks	\$5,000,000	1.8%
Schools	\$104,528,000	36.7%
Land Preservation	\$5,000,000	1.8%
Community Improvements	\$17,000,000	6.0%
Waterway Improvement	\$8,664,000	3.0%
	\$284,899,480	



FY11 Capital Budget Bond Funding History and Program



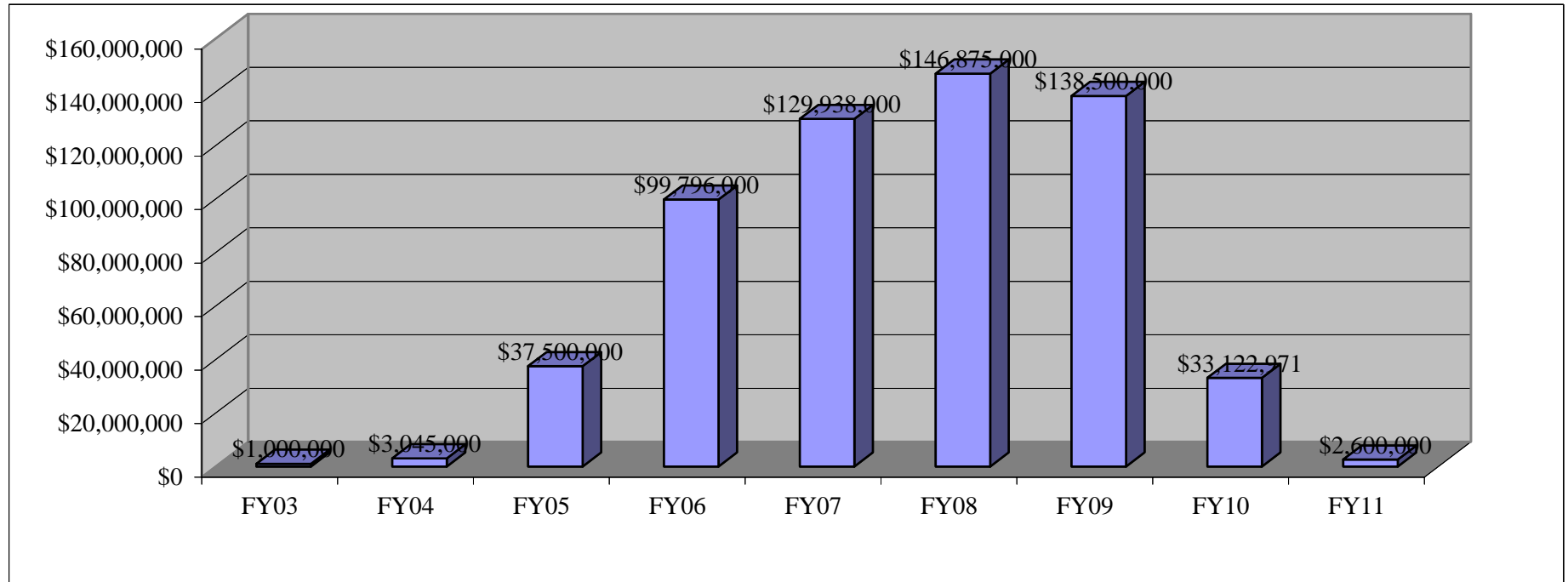
FY00	FY02	FY04	FY06	FY08	FY10	FY12	FY14	FY16
\$195,144,000	\$191,520,000	\$199,520,000	\$230,000,000	\$249,371,000	\$255,000,000	\$284,899,480	\$255,428,000	\$250,403,000

General Fund Contribution to the Capital Budget

The FY2011 Operating Budget includes General Fund contributions to the Capital Budget in programs entitled "Contributions to Capital Budget". The contribution for General Government County capital projects is in program 001-058-5801 and totals \$2,600,000. The capital project into which these funds are to be appropriated is as follows:

Class of Projects	Number	Project Title	
Waterways	2210105	Bird River Watershed Restoration	\$2,600,000
General Government Subtotal			\$2,600,000
Total Contribution to the Capital Budget			<u>\$2,600,000</u>

FY11 Capital Budget General Fund History



FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
\$1,000,000	\$3,045,000	\$37,500,000	\$99,796,000	\$129,938,000	\$146,875,000	\$138,500,000	\$33,122,971	\$2,600,000

* Amounts reflect adopted budgets and do not include supplemental appropriations that may have occurred during the fiscal year.

**Capital Program Impact on Operating Budget
(Selected Projects)**

<u>Project</u>	<u>Description</u>	<u>FY11 Budgeted Amount</u>	<u>FY12 - 16 Capital Program</u>	<u>Operational Impact</u>
Sewer - City/County Joint Use Facilities	This is the County's share of improvements to the system's two major wastewater treatment plants, wastewater pumping stations and other wastewater facilities.	\$0	\$140,000,000	As wastewater treatment processes improve, treatment costs increase. However, there are offsetting costs to the extent pollution in the Chesapeake Bay is reduced because there is less need to undertake other pollution abatement programs. Other Joint Use projects relate to ongoing capital maintenance, enlarging of pumping capacity and other similar capital improvements. Operating cost and/or savings resulting from these projects is negligible.
Sewer - Main Relining, Rehab & Replacement	As sewer mains age they become less efficient and develop cracks which allow stormwater infiltration. Some of these mains are removed and replaced and some are simply relined in-place with minimal digging.	\$11,376,932	\$550,922,238	These projects have a positive impact on operational costs. The County's share of wastewater treatment cost is based on the percentage of the total amount of wastewater it delivers to the treatment plants. Reducing stormwater filtration reduces the volume of wastewater conveyed to county pumping stations and city operated treatment plants.
Sewer - Misc. System Improvements	Upgrades to and capital maintenance of facilities such as small pumping stations and force mains. These improvements may include installation of more efficient electric motors, radio telemetry pumping station performance monitoring, electrical panels.	\$0	\$89,865,000	These projects tend to have a positive impact on operational cost in that they can reduce electricity consumption, prevent overflows and reduce the occurrence of pumping system failures.
Water - Main Replacement and Rehabilitation	This project funds the replacement of deteriorated and inadequate water mains or rehabilitation of old tuberculated water mains.	\$0	\$57,500,000	These projects have a positive cost impact as they prevent or limit the number of water main breaks that cause the unanticipated reallocation of resources to stop and correct the damaged pipe.
Water - City/County Joint Use Facilities	This is the County's share of improvements to the system's water supply filtration facilities, water pumping stations and other water facilities.	\$0	\$177,103,000	Joint Use projects relate to ongoing capital maintenance, enlarging of pumping capacity and other similar capital improvements. Operating cost and/or savings resulting from these projects is negligible.
Storm Drain Repairs and Enhancements	This project funds the repair, improvement, and minor extension of storm drains in established communities to accommodated increased runoff, prevent property damage, or prevent roadway flooding and icing.	\$0	\$10,887,500	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
Roadway Resurfacing	This project funds the annual on-going resurfacing of County roads.	\$3,000,000	\$60,000,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.

**Capital Program Impact on Operating Budget
(Selected Projects)**

<u>Project</u>	<u>Description</u>	<u>FY11 Budgeted Amount</u>	<u>FY12 - 16 Capital Program</u>	<u>Operational Impact</u>
Street Rehabilitation	This project covers all street improvements in conjunction with County building projects. It also funds citizen petitioned improvements, rehabilitation in conjunction with major utility work, road failure reconstruction, and miscellaneous improvements.	\$0	\$29,550,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
Alley Reconstruction	Alleys are owned by property owners adjacent to the alley. Since they are a right-of-way, the County subsidizes their reconstruction.	\$0	\$6,000,000	The County is not responsible for snow removal, illumination or maintenance of alleys; therefore, this is no operational cost impact for this project.
Curbs, Gutters, and Sidewalks	This project funds the replacement and repair of deteriorated curbs, gutters, and sidewalks, as well as construction of new sidewalks where needed.	\$0	\$20,000,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
Miscellaneous Intersection Improvements	This project will increase capacity and safety along roads and major intersections throughout the County. Road improvements will relieve congested areas as defined as deficient under County law.	\$0	\$18,325,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
Yellow Brick Road	This project will accommodate additional traffic generated by the area's increasing industrial development.	\$0	\$4,300,000	Based on average costs throughout the County, annual operational cost impact for this portion of roadway is approximately \$8,506.
Minor Bridge Repair	This project funds emergency bridge repairs and replacement. It also funds the strengthening of existing bridges, and repairing, replacing and maintaining small bridges and retaining walls.	\$0	\$27,205,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
CCBC - Owings Mills Town Center	This project will fund the construction of a shared community college and public library to serve the northwestern portion of Baltimore County.	\$1,200,000	\$15,393,570	Upon construction there will be an operational impact as staffing is added for the facility and well as the associated cost of utilities. These costs have not been fully calculated in consideration of the closing of the existing leased building in Owings Mills.
Building Repair, Renovations, Minor Additions	This project provides for the maintenance, renovation, and additions to County buildings housing services like senior centers, health services, police, fire, courts, and other governmental services.	\$3,627,873	\$63,620,000	A significant portion of this funding will support the renovation of the Circuit Court Building. While the addition of courtrooms will result in increased operational costs for staffing and operational supplies, the systemic renovations to the entire building will offset the cost with savings through energy efficient upgrades. These fund will also be used to implement findings of energy audits being performed on County buildings.

**Capital Program Impact on Operating Budget
(Selected Projects)**

<u>Project</u>	<u>Description</u>	<u>FY11 Budgeted Amount</u>	<u>FY12 - 16 Capital Program</u>	<u>Operational Impact</u>
Library Capital Maintenance and Revocations	Funding for renovations and maintenance libraries throughout the County.	\$0	\$5,850,000	The maintenance and improvements funded under this project do not tend to increase operating costs of the building. At times, technology and energy efficient equipment is installed to make the buildings more efficient and less costly to operate.
Towson Fire Station #1 Replacement	This project will fund the replacement of the existing fire station on the same site.	\$0	\$4,500,000	There is no measurable operational cost impact of this project. There will be savings from new, energy efficient building component that will decrease operational costs.
Athletic Field Construction / Renovation	This project funds the renovation and new construction of natural and synthetic athletic fields, including fencing, lighting and players benches.	\$0	\$5,092,000	Generally the projects funded have minimal operational impact. The lighting projects will be upgrades it is believed that the lighting utilized will be more energy efficient.
Community / Neighborhood Park Development	This project funds the development of new and/or renovation of existing neighborhood and community parks. The FY11 budget includes funding for the construction of a new multipurpose facility in Turner Station.	\$5,916,667	\$4,000,000	Generally the projects completed with this capital funding result in improvement or replacement on existing County facilities. The multipurpose facility in Turner Station will be new and is expected to increase operating costs by \$115,000, inclusive of \$113,000 in salary related expenses.
High School Systemic Renov., Mods., & Addns	This project will fund systemic renovations, modernizations, additions, and when appropriate, replacement of high schools throughout the County.	\$32,945	\$186,645,000	Systemic improvements in the high schools help minimize operating funds needed for maintenance. Moreover, the high schools will receive upgrades to more energy efficient equipment which, in turn, will reduce the operating costs.
York Road Corridor Additions	This project will fund the construction of additional elementary seats for schools along the York Road Corridor. The project recently funded the new 451 seat West Towson Elementary. The FY12 program includes funding for a 300 seat addition at Hampton Elementary.	\$2,500,000	\$8,000,000	The additions should have minimal impact on staffing costs since they are being built to accommodate existing student populations. The BCPS 2010 operating budget included \$731,000 for start-up costs associated with the new West Towson Elementary. Hampton Elementary currently uses trailers to meet the needs of the current student population. It is expected that the building's addition will be more efficient and cost effective to operate.
School Major Maintenance	This project funds the refurbishment of school buildings including HVAC systems, domestic water systems, electrical systems, interior finishes, windows and doors.	\$11,139,335	\$45,923,000	With the replacement of antiquated building mechanical systems, operational costs associated with the individual schools impacted should decrease.
School Roof Rehabilitation	This project provides for all reroofing needs in the school system.	\$0	\$22,000,000	Replacement of leaky roofs will reduce operational cost associated with water damage repairs and improve the buildings overall energy efficiency.

**Capital Program Impact on Operating Budget
(Selected Projects)**

<u>Project</u>	<u>Description</u>	<u>FY11 Budgeted Amount</u>	<u>FY12 - 16 Capital Program</u>	<u>Operational Impact</u>
Land Preservation	This project allows the purchase of development rights from owners of agricultural land. The program uses a combination of State and local funding.	\$0	\$15,000,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
Countywide Renaissance	This project funds the demolition, construction, renovation, and maintenance of residential and commercial properties in County renaissance areas to improve economic development and quality of life.	\$1,585,761	\$17,500,000	There is no measurable operational cost impact of this project. This is an on-going annual project with resources devoted to it's implementation.
Watershed Restoration	This project funds environmental restoration projects including revegetation, repair, and enhancement of improvement structures, the County derelict boat program, the SAV program, and the County channel marking program.	\$0	\$6,320,000	There is no measurable operational impact associated with this continuing project. Stream restoration projects reduce the cost of repair and maintenance of sewers and storm drains. Shoreline enhancement and stormwater retrofit projects reduce maintenance costs.

CAPITAL BUDGET HISTORY

APPROPRIATIONS (IN THOUSANDS \$)	FY00-01 BUDGETS	FY02-03 BUDGETS	FY04-05 BUDGETS	FY06-07 BUDGETS	FY08-09 BUDGETS	FY10-11 BUDGETS
Sewer & Water	156,957	153,322	155,554	204,438	252,643	339,991
Public Works	124,240	96,627	96,408	112,634	109,854	109,334
Refuse Disposal	4,275	2,101	5,026	19,882	9,705	5,640
Operational Buildings	55,553	106,694	63,530	84,791	110,502	\$43,786
Schools	234,832	114,858	87,627	313,972	289,277	\$210,385
Community College	12,538	13,350	23,184	41,368	40,190	\$47,075
Parks, Preserv. & Greenways	38,826	39,377	18,366	53,244	61,393	\$20,327
Waterway Improvement	15,433	12,375	13,033	18,098	21,596	\$18,316
Other Classifications	64,275	41,046	27,503	56,477	47,400	\$15,286
TOTAL	706,929	579,750	490,231	904,904	942,560	810,140
RESOURCES (IN THOUSANDS \$)						
Metro District Funds	146,011	133,980	155,554	184,296	206,933	331,491
General Obligation Bonds	226,012	253,131	233,082	247,570	273,360	263,223
General Funds	242,781	97,416	52,970	240,756	294,407	80,680
Developer Funding	26,276	5,260	4,190	4,441	2,750	4,983
State, Federal, Other	65,849	89,963	44,435	227,841	165,110	129,763
TOTAL	706,929	579,750	490,231	904,904	942,560	810,140

Resources include reallocated funds that may be available for many reasons including prior project completion, actual construction cost lower than estimated, and project delays or deletions.

EXHIBIT "A"
ASSESSABLE BASIS AND ESTIMATED COLLECTION
REAL AND PERSONAL PROPERTY

	<u>Fiscal 2009</u>		<u>Fiscal 2010</u>		<u>Fiscal 2011</u>	
	Assessable Basis	Real @ \$1.10 & Personal @ \$2.75	Assessable Basis	Real @ \$1.10 & Personal @ \$2.75	Assessable Basis	Real @ \$1.10 & Personal @ \$2.75
REAL PROPERTY						
Annual Assessment	78,579,118,182	864,370,300	86,038,754,455	946,426,299	86,454,856,909	951,003,426
New Construction Subject to						
Three Quarter Year Taxation	12,063,200	1,326,952	7,616,600	837,826	7,500,000	825,000
Half Year Taxation	9,458,973	1,040,487	13,216,582	1,453,824	6,250,000	687,500
One Quarter Year Taxation	<u>3,480,773</u>	<u>382,885</u>	<u>1,875,000</u>	<u>206,250</u>	<u>1,875,000</u>	<u>206,250</u>
TOTAL - Real Property	78,604,121,127	867,120,624	86,061,462,637	948,924,199	86,470,481,909	952,722,176
PERSONAL PROPERTY						
Unincorporated Business	61,235,455	1,683,975	61,008,000	1,677,720	59,787,855	1,644,166
Railroads	9,430,727	259,345	6,595,018	181,363	6,661,018	183,178
Public Utilities	1,257,240,400	34,574,111	1,234,705,018	33,954,388	1,242,220,000	34,161,050
Ordinary Business Corporation	<u>1,805,861,855</u>	<u>49,661,201</u>	<u>1,717,317,745</u>	<u>47,226,238</u>	<u>1,682,971,418</u>	<u>46,281,714</u>
TOTAL - Personal Property	3,133,768,436	86,178,632	3,019,625,782	83,039,709	2,991,640,291	82,270,108
TOTAL - REAL & PERSONAL	81,737,889,564	953,299,256	89,081,088,419	1,031,963,908	89,462,122,200	1,034,992,284

* Estimated Yield from one cent on FY 2011 real property and 2.4 cents on personal property taxes - \$7,315,575.

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2009, 2010 and 2011

<u>SOURCE</u>	<u>FISCAL YEAR 2009 ACTUAL</u>		<u>FISCAL YEAR 2010 ESTIMATE</u>		<u>FISCAL YEAR 2011 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>TAXES</u>						
<u>PROPERTY TAXES - CURRENT YEAR</u>						
REAL PROPERTY	867,120,624		948,924,199		952,722,176	
PERSONAL PROPERTY:						
UNINCORPORATED BUSINESS & FARMS	1,683,975		1,677,720		1,644,166	
RAILROADS	259,345		181,363		183,178	
PUBLIC UTILITIES	34,574,111		33,954,388		34,161,050	
ORDINARY BUSINESS CORPORATIONS	49,661,201		47,226,238		46,281,714	
LESS:						
UNCOLLECTIBLE TAXES	(4,214,891)		(3,314,636)		(3,293,896)	
DISCOUNTS ALLOWED ON TAXES	(5,033,927)		(5,200,000)		(5,500,000)	
DISCOUNTS NOT TAKEN ON TAXES	12,709		39,000		33,147	
INTEREST PAID ON REFUND TAXES	(111,586)		(51,382)		(45,576)	
HOMEOWNERS' TAX CREDIT	(6,949,148)		(7,699,172)		(7,563,512)	
HOMESTEAD TAX CREDIT	(167,899,059)		(200,087,261)		(171,793,879)	
TAX CREDIT - AGED (CLOSED)	4,585		(20,805)		17,800	
SPECIAL TAX CREDITS	(5,629,502)		(7,036,700)		(7,100,000)	
LOCAL HOMEOWNER'S CREDIT	<u>(1,227,270)</u>		<u>(1,227,270)</u>		<u>(1,313,928)</u>	
TOTAL - PROPERTY TAXES - CURRENT YEAR		762,251,167		807,365,682		838,432,440
REAL PROPERTY TAX-PRIOR YEAR	274,090		825,000		300,000	
PERSONAL PROPERTY TAX-PRIOR YEAR	(2,181)		27,000		50,000	
ORDIN BUS PROPERTY TAX-PRIOR YEAR	425,492		1,000,000		50,000	
PENALTIES & INTEREST ON DELINQUENT TAXES	1,783,001		1,761,547		1,761,547	
PAYMENT IN LIEU OF PROPERTY	<u>841,134</u>		<u>811,428</u>		<u>811,428</u>	
TOTAL -PROPERTY TAXES		<u>765,572,703</u>		<u>811,790,657</u>		<u>841,405,415</u>

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2009, 2010 and 2011

<u>SOURCE</u>	<u>FISCAL YEAR 2009 ACTUAL</u>		<u>FISCAL YEAR 2010 ESTIMATE</u>		<u>FISCAL YEAR 2011 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>INCOME TAX</u>						
COUNTY INCOME TAX	620,449,192		467,170,319		547,439,221	
PRIOR YEARS UNALLOCATED WITHHOLDING	<u>19,726,980</u>		<u>12,000,000</u>		<u>12,554,400</u>	
TOTAL - INCOME TAX		640,176,172		479,170,319		559,993,621
<u>COUNTY SALES & SERVICE TAXES</u>						
ADMISSIONS	6,311,606		6,143,667		6,143,667	
ELECTRICITY	16,016,940		15,200,000		15,600,000	
TELEPHONE	11,334,329		10,200,000		10,200,000	
AUTO TRAILER CAMP	614,994		550,000		550,000	
RECORDATION	22,089,427		19,000,000		21,000,000	
TITLE TRANSFER TAX	43,093,507		38,000,000		40,000,000	
MOTEL & HOTEL OCCUPANCY	7,965,849		6,752,965		6,891,254	
LOCAL 911 TAX	<u>5,191,554</u>		<u>7,032,605</u>		<u>7,032,605</u>	
TOTAL SALES & SERVICE TAXES		112,618,206		102,879,237		107,417,526
TOTAL - TAXES		1,518,367,081		1,393,840,213		1,508,816,562
<u>LICENSES & PERMITS</u>						
AMUSEMENT DEVICES	586,011		569,549		600,000	
MISCELLANEOUS BUSINESS LICENSES	63,078		68,349		66,305	
ELECTRICAL LICENSE	70,258		150,000		65,000	
PLUMBING BOARD LICENSE	201,582		55,000		200,000	
PUB. SWIMMING POOLS & BEACHES	122,008		110,000		115,000	
BUILDING PERMITS	1,109,597		990,222		1,000,000	
RENTAL REGISTRATION FEES	369,205		64,000		15,000	
ANIMAL CONTROL LICENSE	118,290		123,198		100,000	
MARRIAGE LICENSE-UNDESIGNATED	24,705		24,200		24,200	
MARRIAGE LICENSE-BATTERED SPOUSE	123,525		121,000		121,000	
ELECTRICAL INSPECTION	558,599		510,000		510,000	

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2009, 2010 and 2011

<u>SOURCE</u>	<u>FISCAL YEAR 2009 ACTUAL</u>		<u>FISCAL YEAR 2010 ESTIMATE</u>		<u>FISCAL YEAR 2011 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>LICENSES & PERMITS (CONTINUED)</u>						
PERMITS - METROPOLITAN	69,679		69,675		74,100	
MISCELLANEOUS PERMITS	80,335		79,876		77,618	
WELL CONSTRUCTION PERMITS	<u>42,000</u>		<u>39,500</u>		<u>39,500</u>	
TOTAL - LICENSES & PERMITS		3,538,872		2,974,569		3,007,723
<u>FINES, FORFEITURES & PENALTIES</u>						
VEHICLE PARKING FINES	1,735,975		1,800,000		1,800,000	
WORTHLESS CHECK CHARGE	16,481		17,617		17,357	
ANIMAL LICENSE FINES & PENALTIES	3,495		4,000		4,000	
ANIMAL CONTROL VIOLATION PENALTIES	18,147		19,300		19,300	
SEIZED FUNDS & FORFEITURES	205,434		260,000		200,000	
UNCLAIMED PROPERTY - POLICE	29,460		32,482		50,000	
FIRE PREVENTION CITATIONS	420		250		300	
ZONING VIOLATION CITATIONS	631,715		554,275		500,000	
FALSE ALARM CITATIONS	471,674		400,000		400,000	
COURT FINES	236,099		260,000		260,000	
RED LIGHT CITATIONS	<u>55,836</u>		<u>40,000</u>		<u>100,000</u>	
TOTAL - FINES, FORFEITURES & PENALTIES		3,404,736		3,387,924		3,350,957
<u>REVENUE FROM USE OF MONEY & PROPERTY</u>						
INVESTMENTS	<u>4,836,665</u>		<u>1,272,715</u>		<u>4,100,989</u>	
TOTAL - REV FROM USE OF MONEY & PROPERTY		4,836,665		1,272,715		4,100,989

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2009, 2010 and 2011

<u>SOURCE</u>	<u>FISCAL YEAR 2009 ACTUAL</u>		<u>FISCAL YEAR 2010 ESTIMATE</u>		<u>FISCAL YEAR 2011 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>INTERGOVERNMENTAL AID</u>						
<u>STATE SHARED REVENUE</u>						
HIGHWAY USER REVENUES	36,285,640		1,772,777		1,203,079	
OTHER STATE SHARED TAXES	51,545		26,545		30,808	
STATE SHARED BUSINESS LICENSES	<u>1,375,637</u>		<u>1,107,111</u>		<u>1,124,111</u>	
INTERGOVERNMENTAL AID						
TOTAL - STATE SHARED REVENUE		<u>37,712,822</u>		<u>2,906,433</u>		<u>2,357,998</u>
<u>STATE GRANTS IN AID</u>						
TARGETED LOCAL HEALTH	7,162,327		4,924,229		4,924,229	
LIBRARIES	1,084,364		1,049,800		1,049,800	
POLICE PROTECTION	9,719,129		6,317,434		6,317,434	
LIGHT RAIL	115,254		0		0	
DETENTION CENTER	2,248,640		2,140,275		30,735	
PERSONAL CARE PROGRAM	862,697		825,000		825,000	
GERIATRICS SCREENING	516,330		500,000		500,000	
ENTERPRISE ZONE	80,633		1,036,258		1,036,258	
HOMEOWNERS TAX CREDIT REIMBURSEMENT	6,822,009		7,699,172		7,563,512	
CHILD SUPPORT ENFORCEMENT	352,379		360,000		360,000	
FIRE RESCUE AID	1,179,107		1,161,000		1,161,698	
OTHER STATE AID	<u>699,458</u>		<u>241,462</u>		<u>213,733</u>	
TOTAL - STATE GRANTS-IN-AID		<u>30,842,327</u>		<u>26,254,630</u>		<u>23,982,399</u>

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2009, 2010 and 2011

<u>SOURCE</u>	<u>FISCAL YEAR 2009 ACTUAL</u>		<u>FISCAL YEAR 2010 ESTIMATE</u>		<u>FISCAL YEAR 2011 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>GRANTS FROM FEDERAL GOVERNMENT</u>						
FEDERAL AID - SOCIAL SERVICES	1,541,971		1,749,996		1,749,996	
FEDERAL AID - POLICE	236,005		179,350		138,083	
ARRA BOND REIMBURSEMENT	0		1,137,173		5,314,971	
MISCELLANEOUS FEDERAL AID	84,345		218,768		218,768	
TITLE IV INCOME MAINTENANCE	<u>6,373</u>		<u>13,500</u>		<u>13,500</u>	
TOTAL - STATE SHARED REVENUE		1,868,694		3,298,787		7,435,318
TOTAL - INTERGOVERNMENTAL AID		<u>70,423,843</u>		<u>32,459,850</u>		<u>33,775,715</u>
<u>SERVICE CHARGES FOR CURRENT SERVICES</u>						
<u>GENERAL GOVERNMENT</u>						
MARRIAGE CEREMONY FEES	19,190		18,000		18,000	
SHERIFF FEES	183,586		168,916		175,000	
POLICE RECORDS FEE	139,019		126,397		130,000	
GIS FEES	56,581		41,000		55,000	
LIEN CERTIFICATES	757,280		750,000		800,000	
TAX SALE - ADVERTISING FEES	154,201		155,000		165,000	
FIRE DEPARTMENT FEES	558,287		587,000		600,000	
COURT APPEARANCE FEES	236,042		235,000		235,000	
ZONING SVC. CHARGES & ADVERTISING	173,708		170,000		170,000	
PLUMBING INSPECTION CHARGES	453,522		422,751		400,000	
CREDIT CARD FEE	89,606		88,900		88,900	
MASTERS FEE	550,853		472,000		472,000	
DEVELOPMENT FEES	619,984		561,250		581,250	
MISCELLANEOUS GOVERNMENTAL FEES	<u>578,410</u>		<u>370,885</u>		<u>389,055</u>	
TOTAL - STATE SHARED REVENUE		<u>4,570,269</u>		<u>4,167,099</u>		<u>4,279,205</u>

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2009, 2010 and 2011

<u>SOURCE</u>	<u>FISCAL YEAR 2009 ACTUAL</u>		<u>FISCAL YEAR 2010 ESTIMATE</u>		<u>FISCAL YEAR 2011 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>RECREATION & PARKS</u>						
MISC. REC & PARKS REVENUE	850,582		700,000		765,000	
TOTAL - REC & PARKS SERVICE CHARGES		850,582		700,000		765,000
<u>HEALTH & HUMAN SERVICE</u>						
STANDARD PERCOLATION TEST	6,300		6,600		6,600	
EATING, DRINKING ESTABLISHMENT INSPECTION	1,017,745		1,000,000		1,000,000	
PREADMISSION SCREENING	45,230		52,000		52,000	
HOME HEALTH SERVICES	943,556		950,000		950,000	
PRISONER MAINT. & UPKEEP	279,088		320,000		295,000	
SANITARY LANDFILL CHARGES	848,026		1,365,035		2,090,000	
HEALTH CLINIC FEES	58,074		57,500		58,500	
ANIMAL ADOPTION & REDEMPTION	59,070		64,000		64,000	
COUNTY RIDE FEES	58,018		54,000		60,000	
MISCELLANEOUS HEALTH SERVICE FEES	125,139		237,194		122,871	
TOTAL - HEALTH SERVICE CHARGES		3,440,246		4,106,329		4,698,971
TOTAL - SVC. CHG. FOR CURRENT SERVICES		8,861,097		8,973,428		9,743,176
<u>OTHER REVENUE</u>						
METROPOLITAN DISTRICT REIMBURSEMENT	4,309,795		4,386,500		4,386,500	
CAPITAL IMPROVEMENT FUND-REIMBURSE.	699,136		600,000		600,000	
MISC. RECEIPTS	3,505,450		5,958,365		4,808,115	
SALE OF ASSETS	213,337		180,000		180,000	
VENDING MACHINE REVENUE	54,400		47,000		47,000	
SALE OF SURPLUS PROPERTY	37,654		80,000		70,000	
EMPLOYEE'S PARKING FEES	364,392		388,229		400,000	
RENTAL OF COUNTY FACILITIES	2,647,036		2,650,000		2,700,000	

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2009, 2010 and 2011

<u>SOURCE</u>	<u>FISCAL YEAR 2009 ACTUAL</u>		<u>FISCAL YEAR 2010 ESTIMATE</u>		<u>FISCAL YEAR 2011 ESTIMATE</u>	
	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
<u>GENERAL FUNDS</u>						
<u>OTHER REVENUE (CONTINUED)</u>						
TOWER RENTALS	770,579		800,000		700,000	
REIMBURSEMENT - LEGAL SERVICES	585,916		300,000		300,000	
COUNTY RIDE SPONSORSHIPS	56,088		56,000		58,000	
CABLE TELEVISION FEES	11,244,563		12,000,000		12,240,000	
INDIRECT COST - GRANTS	1,250,421		1,250,000		1,250,000	
UTILITY ROAD CUT FEE	67,440		65,000		65,000	
PROPERTY CLEAN UP	<u>133,564</u>		<u>150,000</u>		<u>150,000</u>	
TOTAL - OTHER REVENUE		25,939,771		28,911,094		27,954,615
TOTAL - GENERAL FUND REVENUE		1,635,372,065		1,471,819,793		1,590,749,737
ESTIMATED FUNDS AVAILABLE FROM SURPLUS		<u>25,191,658</u>		<u>202,128,756</u>		<u>9,399,771</u>
TOTAL - GENERAL FUND		1,660,563,723		1,673,948,549		1,600,149,508

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2009, 2010 and 2011

SOURCE	FISCAL YEAR 2009 ACTUAL		FISCAL YEAR 2010 ESTIMATE		FISCAL YEAR 2011 ESTIMATE	
	<u>SPECIAL FUND</u>	<u>TOTAL</u>	<u>SPECIAL FUND</u>	<u>TOTAL</u>	<u>SPECIAL FUND</u>	<u>TOTAL</u>
<u>SPECIAL FUNDS</u>						
<u>LIQUOR LICENSE FUND</u>						
LIQUOR LICENSE	632,259		640,000		645,000	
LIQUOR BOARD FEES	51,148		55,000		55,000	
TRANSFER TO GIFTS & GRANTS FUND	0		0		(225,000)	
ESTIMATED FUNDS AVAILABLE FROM SURPLUS	<u>(52,020)</u>		<u>55,521</u>		<u>153,666</u>	
TOTAL - LIQUOR LICENSE FUND		631,387		750,521		628,666
<u>GIFTS & GRANTS FUND</u>						
<u>HEALTH</u>						
FEDERAL AID	10,643,324		13,113,405		14,894,428	
STATE AID	15,487,841		14,170,922		15,053,409	
PROJECTED INCOME	519,414		816,104		693,145	
COUNTY LOCAL SHARE MATCH	<u>3,992,043</u>		<u>4,147,911</u>		<u>4,070,291</u>	
SUBTOTAL		30,642,622		32,248,342		34,711,273
<u>AGING</u>						
FEDERAL AID	3,678,261		5,251,347		4,581,944	
STATE AID	3,089,150		3,476,627		3,292,641	
PROJECTED INCOME	944,706		1,520,042		2,362,821	
COUNTY LOCAL SHARE MATCH	<u>1,500,438</u>		<u>1,554,776</u>		<u>1,563,154</u>	
SUBTOTAL		9,212,555		11,802,792		11,800,560
<u>SOCIAL SERVICES</u>						
FEDERAL AID	1,880,327		2,904,076		2,873,023	
STATE AID	2,259,192		3,372,414		3,375,914	
PROJECTED INCOME	0		20,000		0	
COUNTY LOCAL SHARE MATCH	<u>765,386</u>		<u>819,779</u>		<u>850,635</u>	
SUBTOTAL		4,904,905		7,116,269		7,099,572
<u>LOCAL MANAGEMENT BOARD</u>						
FEDERAL AID	2,012,734		0		0	
STATE AID	989,963		4,685,213		1,578,536	
PROJECTED INCOME	40,361		0		0	
COUNTY LOCAL SHARE MATCH	<u>138,956</u>		<u>138,956</u>		<u>138,956</u>	
SUBTOTAL		3,182,014		4,824,169		1,717,492

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2009, 2010 and 2011

<u>SOURCE</u>	<u>FISCAL YEAR 2009 ACTUAL</u>		<u>FISCAL YEAR 2010 ESTIMATE</u>		<u>FISCAL YEAR 2011 ESTIMATE</u>	
	<u>SPECIAL FUND</u>	<u>TOTAL</u>	<u>SPECIAL FUND</u>	<u>TOTAL</u>	<u>SPECIAL FUND</u>	<u>TOTAL</u>
<u>CIRCUIT COURT</u>						
FEDERAL AID	52,821		49,761		63,164	
STATE AID	1,652,787		1,884,527		2,167,239	
PROJECTED INCOME	0		0		0	
COUNTY LOCAL SHARE MATCH	<u>87,992</u>		<u>70,990</u>		<u>84,468</u>	
SUBTOTAL		1,793,600		2,005,278		2,314,871
<u>HOUSING OFFICE</u>						
FEDERAL AID	46,996,850		51,894,298		54,187,500	
STATE AID	0		0		0	
PROJECTED INCOME	0		0		0	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		46,996,850		51,894,298		54,187,500
<u>COMMUNITY DEVELOPMENT BLOCK GRANTS</u>						
FEDERAL AID	5,029,705		13,887,236		12,920,575	
STATE AID	405,728		476,352		437,262	
PROJECTED INCOME	699,108		1,341,382		72,000	
COUNTY LOCAL SHARE MATCH	<u>0</u>		<u>0</u>		<u>0</u>	
SUBTOTAL		6,134,541		15,704,970		13,429,837
<u>WORKFORCE DEVELOPMENT</u>						
FEDERAL AID	3,075,690		7,339,571		5,623,974	
STATE AID	21,064		0		0	
PROJECTED INCOME	33,953		0		0	
COUNTY LOCAL SHARE MATCH	<u>250,001</u>		<u>250,000</u>		<u>125,000</u>	
SUBTOTAL		3,380,708		7,589,571		5,748,974
<u>PUBLIC SAFETY</u>						
FEDERAL AID	1,377,929		8,744,000		6,646,321	
STATE AID	1,175,766		2,237,120		3,591,331	
PROJECTED INCOME	424,320		7,862,550		3,281,761	
COUNTY LOCAL SHARE MATCH	<u>329,790</u>		<u>260,982</u>		<u>335,702</u>	
SUBTOTAL		3,307,805		12,028,352		13,855,115

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2009, 2010 and 2011

<u>SOURCE</u>	<u>FISCAL YEAR 2009 ACTUAL</u>		<u>FISCAL YEAR 2010 ESTIMATE</u>		<u>FISCAL YEAR 2011 ESTIMATE</u>	
	<u>SPECIAL FUND</u>	<u>TOTAL</u>	<u>SPECIAL FUND</u>	<u>TOTAL</u>	<u>SPECIAL FUND</u>	<u>TOTAL</u>
<u>OTHER AGENCIES</u>						
FEDERAL AID	185,770		515,300		471,189	
STATE AID	612,014		754,782		525,040	
PROJECTED INCOME	2,244,924		3,264,013		3,991,549	
COUNTY LOCAL SHARE MATCH	<u>86,220</u>		<u>108,828</u>		<u>121,160</u>	
SUBTOTAL		3,128,928		4,642,923		5,108,938
TOTAL - GIFTS & GRANTS FUND		112,684,528		149,856,964		149,974,132
<u>ECONOMIC DEVELOPMENT REVOLVING FINANCING FUND</u>						
<u>DEPARTMENT OF ECONOMIC DEVELOPMENT</u>						
TRANSFERS - IN	0		0		0	
LOAN REPAYMENTS	1,815,045		2,100,000		2,200,000	
PROGRAM INCOME	508,365		530,000		500,000	
FEDERAL AID	150,000		150,000		150,000	
APPROPRIATION FROM (TO) FUND BALANCE	<u>1,621,546</u>		<u>1,775,000</u>		<u>1,180,000</u>	
TOTAL - ECONOMIC DEVELOPMENT FUND		4,094,956		4,555,000		4,030,000
TOTAL - SPECIAL FUNDS		117,410,871		155,162,485		154,632,798
<u>NON - COUNTY FUNDS</u>						
<u>BOARD OF EDUCATION</u>						
STATE AID						
FOUNDATION PROGRAM	338,819,217		323,572,664		328,769,056	
COMPENSATORY AID	88,843,115		91,243,419		96,494,014	
TRANSPORTATION	24,518,520		24,485,816		24,088,148	
HANDICAPPED CHILDREN	28,566,313		28,280,380		28,724,250	
NON PUBLIC PLACEMENT	15,308,289		14,196,483		14,415,598	
OUT-OF-COUNTY LIVING	3,379,233		3,676,020		3,628,302	
AGING SCHOOLS	1,361,301		0		874,227	
LIMITED ENGLISH PROFICIENCY	10,343,850		10,678,479		11,204,491	
OTHER STATE AID	3,967,850		2,494,263		2,431,708	
RESTRICTED PROGRAMS - STATE	7,295,575		8,509,455		8,521,467	
RESTRICTED PROGRAMS - FEDERAL	58,787,470		70,515,137		82,536,803	
TUITION	850,875		655,000		765,000	
OTHER REVENUE	9,243,339		19,194,762		23,570,235	
PRIOR YEAR FUND BALANCE	<u>3,000,000</u>		<u>11,000,000</u>		<u>16,130,763</u>	
TOTAL - EDUCATION		594,284,947		608,501,878		642,154,062

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2009, 2010 and 2011

<u>SOURCE</u>	<u>FISCAL YEAR 2009 ACTUAL</u>		<u>FISCAL YEAR 2010 ESTIMATE</u>		<u>FISCAL YEAR 2011 ESTIMATE</u>	
	<u>SPECIAL FUND</u>	<u>TOTAL</u>	<u>SPECIAL FUND</u>	<u>TOTAL</u>	<u>SPECIAL FUND</u>	<u>TOTAL</u>
<u>BOARD OF LIBRARY TRUSTEES</u>						
STATE AID	4,337,458		4,196,686		4,199,303	
FINES AND FEES	<u>4,130,010</u>		<u>2,867,614</u>		<u>3,315,732</u>	
TOTAL - LIBRARIES		8,467,468		7,064,300		7,515,035
<u>DEPARTMENT OF SOCIAL SERVICES</u>						
FEDERAL AID	<u>258,740</u>		<u>305,702</u>		<u>337,326</u>	
TOTAL - SOCIAL SERVICES		258,740		305,702		337,326
<u>COMMUNITY COLLEGE</u>						
TUITION AND FEES	55,384,113		57,058,022		70,897,222	
STATE AID	35,977,760		36,925,256		33,670,348	
OTHER	31,738,755		31,642,440		69,072,373	
FUND BALANCE	<u>887,917</u>		<u>1,547,137</u>		<u>0</u>	
TOTAL - COMMUNITY COLLEGE		123,988,545		127,172,855		173,639,943
TOTAL - NON-COUNTY FUNDS		726,999,700		743,044,735		823,646,366
TOTAL - OPERATING BUDGET		2,479,782,636		2,572,155,769		2,578,428,672

EXHIBIT "B"
TOTAL OPERATING BUDGET REVENUES AND OTHER FINANCING SOURCES
FOR FISCAL YEARS 2009, 2010 and 2011

<u>SOURCE</u>	<u>FISCAL YEAR 2009 ACTUAL</u>		<u>FISCAL YEAR 2010 ESTIMATE</u>		<u>FISCAL YEAR 2011 ESTIMATE</u>	
	<u>SPECIAL FUND</u>	<u>TOTAL</u>	<u>SPECIAL FUND</u>	<u>TOTAL</u>	<u>SPECIAL FUND</u>	<u>TOTAL</u>
<u>SPECIAL FUNDS</u>						
<u>ENTERPRISE FUNDS</u>						
<u>METROPOLITAN DISTRICT WATER & SEWER</u>						
<u>OPERATING FUND</u>						
WATER DISCHARGE PERMIT FEES	871,162		449,000		832,240	
INVESTMENTS	1,418,853		1,038,000		136,350	
SERVICE CHARGES FOR CURRENT SERVICES						
SEWER SERVICE CHARGES - CURRENT	117,432,166		122,485,000		132,000,000	
SEWER SERVICE CHARGES - INTEREST	247,027		116,000		117,160	
OTHER COUNTIES SEWAGE HANDLING COSTS	8,708,376		4,616,000		8,000,000	
WATER DISTRIBUTION CHARGES	21,245,715		22,615,000		24,651,000	
SUNNYBROOK WATER CHARGE	21,264		14,000		12,120	
PHOENIX WATER CHARGE	6,000		6,000		7,070	
MISS UTILITY	7,190		5,000		2,525	
FRONT FOOT ASSESS. - INTEREST	74,003		35,000		50,500	
ASSESSMENTS						
SEWER FRONT FOOT ASSESSMENT - CURRENT	8,708,376		8,807,000		8,751,650	
WATER FRONT FOOT ASSESSMENT - CURRENT	4,565,325		4,625,000		4,565,200	
OTHER REVENUE						
MISCELLANEOUS RECEIPTS	295,687		302,000		126,755	
EXTINGUISHMENTS - WATER	8,095		8,000		6,565	
EXTINGUISHMENTS - SEWER	35,453		33,000		15,150	
APPROPRIATION FROM METRO. FUND SURPLUS	3,529,015		13,485,208		654,507	
METRO ARRA BOND REIMBURSEMENT	<u>0</u>		<u>0</u>		<u>2,933,823</u>	
TOTAL METRO FUNDS		167,173,707		178,639,208		182,862,615
<u>OTHER FUNDS</u>						
SCHOOL FOOD SERVICE FUND	36,406,074		38,147,750		37,301,146	
COMMUNITY COLLEGE AUXILIARY FUND	<u>8,897,595</u>		<u>8,956,085</u>		<u>11,107,761</u>	
TOTAL - OTHER FUNDS		45,303,669		47,103,835		48,408,907
TOTAL - ENTERPRISE FUNDS		212,477,376		225,743,043		231,271,522
GOVERNMENT- WIDE OPERATING FUNDS		2,717,451,670		2,797,898,812		2,809,700,194

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>GENERAL GOVERNMENT</u>									
<u>OFFICE OF COUNTY EXECUTIVE</u>									
EXECUTIVE DIRECTION	1,108,061	-	1,108,061	1,160,425	-	1,160,425	996,803	-	996,803
TOTAL -	\$1,108,061	-	\$1,108,061	\$1,160,425	-	\$1,160,425	\$996,803	-	\$996,803
<u>OFFICE OF BUDGET AND FINANCE</u>									
BUDGET FORMULATION & ADMINISTRATION	1,851,797	-	1,851,797	1,986,706	-	1,986,706	2,042,107	-	2,042,107
FINANCIAL OPERATIONS	4,713,001	-	4,713,001	4,729,323	-	4,729,323	4,384,429	-	4,384,429
PAY SYSTEMS	263,233	-	263,233	289,248	-	289,248	284,941	-	284,941
INVESTMENT AND DEBT MANAGEMENT	346,703	-	346,703	361,024	-	361,024	364,865	-	364,865
LAND ACQUISITION	-	-	-	-	-	-	1,155,695	519,226	1,674,921
INSURANCE ADMINISTRATION	1,718,800	-	1,718,800	1,849,814	-	1,849,814	1,858,541	-	1,858,541
PURCHASING AND DISBURSEMENTS	1,369,138	-	1,369,138	1,413,588	-	1,413,588	1,467,711	-	1,467,711
TOTAL -	\$10,262,672	-	\$10,262,672	\$10,629,703	-	\$10,629,703	\$11,558,289	\$519,226	\$12,077,515
<u>ADMINISTRATIVE OFFICER</u>									
GENERAL ADMINISTRATION	1,253,237	-	1,253,237	1,279,961	-	1,279,961	1,185,066	-	1,185,066
HUMAN RELATIONS COMMISSION	261,169	-	261,169	384,491	-	384,491	285,906	-	285,906
FAIR PRACTICES	324,042	-	324,042	419,077	-	419,077	414,371	-	414,371
BALTIMORE METROPOLITAN COUNCIL	131,488	-	131,488	131,488	-	131,488	131,488	-	131,488
TOTAL -	\$1,969,936	-	\$1,969,936	\$2,215,017	-	\$2,215,017	\$2,016,831	-	\$2,016,831
<u>VEHICLE OPERATIONS/MAINTENANCE</u>									

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
VEHICLE OPERATIONS/MAINTENANCE	1,406,835	-	1,406,835	1,295,000	-	1,295,000	1,295,000	-	1,295,000
TOTAL -	\$1,406,835	-	\$1,406,835	\$1,295,000	-	\$1,295,000	\$1,295,000	-	\$1,295,000
 <u>OFFICE OF LAW</u>									
GENERAL LEGAL SERVICES	1,867,581	-	1,867,581	2,144,944	-	2,144,944	2,057,087	-	2,057,087
LEGISLATIVE RELATIONS	294,599	-	294,599	387,881	-	387,881	277,215	-	277,215
TOTAL -	\$2,162,180	-	\$2,162,180	\$2,532,825	-	\$2,532,825	\$2,334,302	-	\$2,334,302
 <u>OFFICE OF PLANNING & COMMUNITY CONSERVATION</u>									
GENERAL ADMINISTRATION	2,308,904	-	2,308,904	2,375,123	-	2,375,123	2,291,522	-	2,291,522
ZONING COMMISSIONER	327,167	-	327,167	349,055	-	349,055	351,282	-	351,282
PEOPLE'S COUNSEL	183,413	-	183,413	189,859	-	189,859	190,407	-	190,407
COMMUNITY CONSERVATION	431,810	-	431,810	512,151	-	512,151	534,354	-	534,354
TOTAL -	\$3,251,294	-	\$3,251,294	\$3,426,188	-	\$3,426,188	\$3,367,565	-	\$3,367,565
 <u>OFFICE OF HUMAN RESOURCES</u>									
PERSONNEL ADMINISTRATION	2,406,696	-	2,406,696	2,419,466	-	2,419,466	2,233,800	-	2,233,800
TOTAL -	\$2,406,696	-	\$2,406,696	\$2,419,466	-	\$2,419,466	\$2,233,800	-	\$2,233,800
 <u>PERMITS & DEVELOPMENT MANAGEMENT</u>									
GENERAL ADMINISTRATION	1,519,031	680,704	2,199,735	1,560,481	701,087	2,261,568	1,642,669	738,011	2,380,680
ELECTRICAL LICENSING & REGULATION	16,506	-	16,506	16,695	-	16,695	16,857	-	16,857
PLUMBING LICENSING REGULATION	27,459	-	27,459	27,759	-	27,759	28,028	-	28,028
DEVELOPMENT PROCESSING	2,243,498	1,010,734	3,254,232	2,274,391	1,021,829	3,296,220	1,068,149	493,817	1,561,966

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
CODE INSPECTIONS & ENFORCEMENT	4,972,022	-	4,972,022	5,019,618	-	5,019,618	4,597,064	-	4,597,064
PERMITS AND LICENSES	835,575	-	835,575	912,316	-	912,316	870,382	-	870,382
TOTAL -	\$9,614,091	\$1,691,438	\$11,305,529	\$9,811,260	\$1,722,916	\$11,534,176	\$8,223,149	\$1,231,828	\$9,454,977
<u>COUNTY COUNCIL</u>									
LEGISLATIVE/POLICY DIRECTION	1,665,926	-	1,665,926	1,855,605	-	1,855,605	1,883,193	-	1,883,193
TOTAL -	\$1,665,926	-	\$1,665,926	\$1,855,605	-	\$1,855,605	\$1,883,193	-	\$1,883,193
<u>COUNTY AUDITOR</u>									
AUDITING	1,309,866	-	1,309,866	1,537,037	-	1,537,037	1,592,088	-	1,592,088
TOTAL -	\$1,309,866	-	\$1,309,866	\$1,537,037	-	\$1,537,037	\$1,592,088	-	\$1,592,088
<u>BOARD OF APPEALS</u>									
HEARINGS & ADJUDICATIONS	250,076	-	250,076	253,894	-	253,894	251,225	-	251,225
TOTAL -	\$250,076	-	\$250,076	\$253,894	-	\$253,894	\$251,225	-	\$251,225
<u>OFFICE OF INFORMATION TECHNOLOGY</u>									
GENERAL ADMINISTRATION	2,424,604	-	2,424,604	2,671,294	-	2,671,294	1,756,597	-	1,756,597
SUPPORT	9,673,304	-	9,673,304	10,826,747	-	10,826,747	11,643,429	-	11,643,429
DELIVERY	2,253,194	-	2,253,194	2,462,785	-	2,462,785	2,979,880	-	2,979,880
ELECTRONIC SERVICES	2,199,824	-	2,199,824	2,187,362	-	2,187,362	2,131,268	-	2,131,268
TOTAL -	\$16,550,926	-	\$16,550,926	\$18,148,188	-	\$18,148,188	\$18,511,174	-	\$18,511,174
TOTAL - GENERAL GOVERNMENT	\$51,958,559	\$1,691,438	\$53,649,997	\$55,284,608	\$1,722,916	\$57,007,524	\$54,263,419	\$1,751,054	\$56,014,473

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>STATE MANDATED AGENCIES</u>									
<u>CIRCUIT COURT</u>									
CRIMINAL & CIVIL ADJUDICATION	5,129,595	-	5,129,595	5,129,856	-	5,129,856	5,056,163	-	5,056,163
FAMILY LAW SUPPORT SERVICES	-	1,023,322	1,023,322	-	1,172,656	1,172,656	-	1,279,701	1,279,701
JUVENILE DRUG COURT	-	123,164	123,164	-	152,089	152,089	-	178,062	178,062
FAMILY LAW ADJUDICATION	-	575,210	575,210	-	564,749	564,749	-	728,267	728,267
CINA VISITATION CENTER	-	35,667	35,667	-	17,754	17,754	-	25,000	25,000
CHILD SUPPORT SERVICES	-	36,237	36,237	-	51,439	51,439	-	59,122	59,122
ALTERNATIVE DISPUTE RESOLUTION	-	-	-	-	46,591	46,591	-	44,719	44,719
TOTAL -	\$5,129,595	\$1,793,600	\$6,923,195	\$5,129,856	\$2,005,278	\$7,135,134	\$5,056,163	\$2,314,871	\$7,371,034
<u>ORPHANS COURT</u>									
ADJUDICATION OF ESTATES	189,652	-	189,652	209,841	-	209,841	206,520	-	206,520
TOTAL -	\$189,652	-	\$189,652	\$209,841	-	\$209,841	\$206,520	-	\$206,520
<u>STATE'S ATTORNEY</u>									
CRIMINAL PROSECUTION	7,892,600	-	7,892,600	8,213,813	-	8,213,813	8,423,086	-	8,423,086
CRACKING DOWN ON AUTO THEFT	-	156,387	156,387	-	188,613	188,613	-	199,806	199,806
FAMILIES OF HOMICIDE & DRUNK DRIVING VICTIMS	-	60,415	60,415	-	78,382	78,382	-	103,426	103,426
SA ASSET FORFEITURE ACCOUNT	-	24,788	24,788	-	106,000	106,000	-	90,000	90,000
FIREARMS VIOLENCE UNIT	-	87,610	87,610	-	117,618	117,618	-	117,618	117,618
DOMESTIC VIOLENCE VICTIM COORDINATOR	-	39,419	39,419	-	78,017	78,017	-	106,751	106,751
WITNESS PROTECTION PROGRAM	-	12,499	12,499	-	65,000	65,000	-	65,000	65,000

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
TOTAL -	\$7,892,600	\$381,118	\$8,273,718	\$8,213,813	\$633,630	\$8,847,443	\$8,423,086	\$682,601	\$9,105,687
<u>COUNTY SHERIFF</u>									
CONVEY PRISONERS/SERVE SUMMONS	5,291,268	-	5,291,268	5,422,153	-	5,422,153	5,675,910	-	5,675,910
CHILD SUPPORT ENFORCEMENT INCENTIVE GRANT	-	-	-	-	20,402	20,402	-	43,250	43,250
DOMESTIC VIOLENCE PROTECTIVE ORDER GRANT	-	-	-	-	15,000	15,000	-	10,000	10,000
TOTAL -	\$5,291,268	-	\$5,291,268	\$5,422,153	\$35,402	\$5,457,555	\$5,675,910	\$53,250	\$5,729,160
<u>BOARD OF LIQUOR LICENSE COMMISSIONERS</u>									
LIQUOR LICENSE SALE/CONTROL	-	631,387	631,387	-	750,521	750,521	-	628,666	628,666
TOTAL -	-	\$631,387	\$631,387	-	\$750,521	\$750,521	-	\$628,666	\$628,666
<u>COOPERATIVE EXTENSION</u>									
COOPERATIVE EXTENSION	300,456	-	300,456	308,888	-	308,888	256,425	-	256,425
TOTAL -	\$300,456	-	\$300,456	\$308,888	-	\$308,888	\$256,425	-	\$256,425
<u>BOARD OF ELECTIONS</u>									
REGISTER VOTERS/CONDUCT ELECTIONS	4,099,990	-	4,099,990	2,986,897	-	2,986,897	5,190,019	-	5,190,019
TOTAL -	\$4,099,990	-	\$4,099,990	\$2,986,897	-	\$2,986,897	\$5,190,019	-	\$5,190,019
TOTAL - STATE MANDATED AGENCIES	\$22,903,561	\$2,806,105	\$25,709,666	\$22,271,448	\$3,424,831	\$25,696,279	\$24,808,123	\$3,679,388	\$28,487,511

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>PUBLIC SAFETY</u>									
<u>DEPARTMENT OF CORRECTIONS</u>									
CORRECTIONS	32,889,566	-	32,889,566	33,842,573	-	33,842,573	34,572,646	-	34,572,646
COMMISSARY ACCOUNT	-	99,430	99,430	-	248,000	248,000	-	547,300	547,300
THERAPEUTIC TREATMENT SERVICES	-	176,204	176,204	-	-	-	-	-	-
TOTAL -	\$32,889,566	\$275,634	\$33,165,200	\$33,842,573	\$248,000	\$34,090,573	\$34,572,646	\$547,300	\$35,119,946
<u>EMERGENCY COMMUNICATIONS CENTER</u>									
EMERGENCY COMMUNICATIONS CENTER	11,334,587	-	11,334,587	11,279,040	-	11,279,040	11,346,499	-	11,346,499
TOTAL -	\$11,334,587	-	\$11,334,587	\$11,279,040	-	\$11,279,040	\$11,346,499	-	\$11,346,499
<u>POLICE DEPARTMENT</u>									
GENERAL ADMINISTRATION	3,744,815	-	3,744,815	3,770,272	-	3,770,272	8,069,692	-	8,069,692
ADMINISTRATIVE & TECHNICAL SERVICES BUREAU	23,706,962	-	23,706,962	23,741,202	-	23,741,202	20,242,094	-	20,242,094
CRIMINAL INVESTIGATIONS	20,567,716	-	20,567,716	21,159,843	-	21,159,843	22,586,012	-	22,586,012
VICE/NARCOTICS	8,908,073	-	8,908,073	8,690,062	-	8,690,062	8,937,743	-	8,937,743
OPERATIONS	111,552,690	-	111,552,690	114,486,986	-	114,486,986	114,506,679	-	114,506,679
SUPPORT OPERATIONS	11,817,263	-	11,817,263	12,231,416	-	12,231,416	12,568,084	-	12,568,084
HUMAN SERVICES BUREAU	5,066,069	-	5,066,069	5,469,115	-	5,469,115	5,249,876	-	5,249,876
SCHOOL SAFETY	1,290,373	-	1,290,373	1,343,300	-	1,343,300	1,345,987	-	1,345,987
DOMESTIC VIOLENCE HISPANIC OUTREACH GRANT	-	-	-	-	-	-	-	-	-
IDENTITY ANALYSIS & PROSECUTION OF CRIMINAL GANGS	-	-	-	-	-	-	-	-	-
IDENTIFICATION, ANALYSIS & PROSECUTION OF CRIMINAL GANGS	-	-	-	-	-	-	-	-	-

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
NIJ: SOLVING COLD CASES W/DNA	-	56,162	56,162	-	200,000	200,000	-	-	-
BALTIMORE REGIONAL PAWN DATABASE SHARING SYSTEM	-	19,051	19,051	-	-	-	-	-	-
JUSTICE ASSISTANT GRANT	-	193,176	193,176	-	700,000	700,000	-	700,000	700,000
COMMERCIAL VEHICLE SAFETY ALLIANCE	-	7,791	7,791	-	40,000	40,000	-	40,000	40,000
HIGHWAY SAFETY PROGRAM	-	144,705	144,705	-	400,000	400,000	-	400,000	400,000
GOCCP BODY ARMOR-LOCAL LAW ENFORCEMENT	-	13,775	13,775	-	50,000	50,000	-	50,000	50,000
SAFE NEIGHBORHOODS GRANTS	-	320	320	-	-	-	-	-	-
AUTO THEFT PREVENTION	-	420,522	420,522	-	475,000	475,000	-	475,000	475,000
CSAFE GRANT	-	182,000	182,000	-	270,000	270,000	-	250,000	250,000
AUTO THEFT PROJECT/MD A.C.T.	-	5,100	5,100	-	15,000	15,000	-	15,000	15,000
STOP GUN VIOLENCE PROJECT ENHANCEMENT	-	76,372	76,372	-	100,000	100,000	-	75,000	75,000
BJA BODY ARMOR	-	18,365	18,365	-	50,000	50,000	-	50,000	50,000
POLICE FOUNDATION	-	101,196	101,196	-	250,000	250,000	-	250,000	250,000
SEX OFFENDER COMPLIANCE ENFORCEMENT IN MD	-	107,732	107,732	-	150,000	150,000	-	100,000	100,000
NIJ-COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT	-	-	-	-	100,000	100,000	-	100,000	100,000
GOCCP COVERDELL FORENSIC SCIENCE IMPROVEMENT PROJECT	-	23,196	23,196	-	40,000	40,000	-	50,000	50,000
FORENSIC DNA BACKLOG REDUCTION	-	34,671	34,671	-	300,000	300,000	-	300,000	300,000
POLICE CRASH RECONSTRUCTION TRAINING GRANT	-	51,747	51,747	-	75,000	75,000	-	75,000	75,000
GOCCP LAW ENFORCEMENT TRAINING	-	17,039	17,039	-	50,000	50,000	-	50,000	50,000
ASSET FORFEITURE	-	594,967	594,967	-	1,547,365	1,547,365	-	747,000	747,000
GOCCP LAW ENFORCEMENT TECHNOLOGY PROGRAM	-	-	-	-	-	-	-	-	-
DOMESTIC VIOLENCE PROTECTIVE ORDER ENTRY PROJECT	-	40,647	40,647	-	60,000	60,000	-	60,000	60,000
POLICE ATHLETIC LEAGUE BOARD	-	35,225	35,225	-	75,000	75,000	-	75,000	75,000
SCHOOL BUS SAFETY ENFORCEMENT	-	33,776	33,776	-	35,000	35,000	-	40,000	40,000
CHILDREN IN NEED OF SUPERVISION DIVISERSON PROGRAM	-	82,999	82,999	-	101,085	101,085	-	83,000	83,000

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
PSN ANTI-GANG INITIATIVE	-	-	-	-	40,000	40,000	-	-	-
POLICE COMMUNITY RELATIONS COUNCILS	-	-	-	-	20,000	20,000	-	20,000	20,000
MD VICTIMS OF CRIME	-	4,828	4,828	-	5,000	5,000	-	5,000	5,000
SECURE OUR SCHOOLS	-	-	-	-	-	-	-	-	-
ANTI-GANG DISCRETIONARY GRANT	-	-	-	-	75,000	75,000	-	-	-
FORENSICS LAB UPGRADE GRANT	-	90,016	90,016	-	-	-	-	-	-
MOBILE CRISIS TEAM EXPANSION	-	374,810	374,810	-	376,732	376,732	-	356,902	356,902
ENFORCING UNDERAGE DRINKING LAWS GRANT	-	28,256	28,256	-	40,000	40,000	-	50,000	50,000
SPECIAL OPERATION SUPPORT GRANT	-	47,196	47,196	-	75,000	75,000	-	75,000	75,000
DOMESTIC VIOLENCE TRAINING EQUIPMENT GRANT	-	2,362	2,362	-	5,000	5,000	-	-	-
LICENSE PLATE RECOGNITION GRANT	-	89,247	89,247	-	150,000	150,000	-	-	-
LOCAL MANAGEMENT BOARD GRANT	-	-	-	-	50,000	50,000	-	-	-
INTERNET CRIMES AGAINST CHILDREN	-	-	-	-	40,000	40,000	-	80,000	80,000
SPECIAL DETAIL REIMBURSEMENTS	-	-	-	-	200,000	200,000	-	200,000	200,000
STATE HOMELAND SECURITY GRANT	-	-	-	-	700,000	700,000	-	700,000	700,000
URBAN AREA SECURITY INITIATIVE	-	-	-	-	900,000	900,000	-	900,000	900,000
BUFFER ZONE PROTECTION PROGRAM	-	-	-	-	350,000	350,000	-	400,000	400,000
PORT SECURITY GRANT (MTOG)	-	-	-	-	150,000	150,000	-	200,000	200,000
POLICE TRAINING REIMBURSEMENTS	-	-	-	-	20,000	20,000	-	20,000	20,000
JAG FEDERAL STIMULUS	-	-	-	-	909,084	909,084	-	909,084	909,084
COPS-UHRP GRANT	-	-	-	-	280,408	280,408	-	-	-
LAW ENFORCEMENT TECH/CRIME ANALYST	-	-	-	-	328,517	328,517	-	328,517	328,517
DDACTS CRIME ANALYST	-	-	-	-	60,000	60,000	-	60,000	60,000
CRIME REPORTS	-	-	-	-	-	-	-	2,500	2,500
SPEED CAMERA PROGRAM	-	-	-	-	-	-	-	2,200,000	2,200,000
TOTAL -	\$186,653,961	\$2,897,249	\$189,551,210	\$190,892,196	\$9,858,191	\$200,750,387	\$193,506,167	\$10,492,003	\$203,998,170

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>FIRE DEPARTMENT</u>									
GENERAL ADMINISTRATION	1,329,958	-	1,329,958	938,545	-	938,545	899,648	-	899,648
INVESTIGATIVE SERVICES	3,290,818	-	3,290,818	3,337,025	-	3,337,025	3,499,982	-	3,499,982
ALARM & COMMUNICATION SYSTEM	1,062,390	-	1,062,390	1,035,405	-	1,035,405	1,066,571	-	1,066,571
FIELD OPERATIONS	74,313,310	-	74,313,310	77,177,709	-	77,177,709	77,148,717	-	77,148,717
OFFICE OF HOMELAND SECURITY/EMERGENCY MANAGEMENT	431,677	-	431,677	256,640	-	256,640	261,017	-	261,017
FIELD OPERATION ADMINISTRATION	1,550,234	-	1,550,234	1,815,054	-	1,815,054	1,832,791	-	1,832,791
FIRE/RESCUE ACADEMY	1,438,935	-	1,438,935	1,493,578	-	1,493,578	1,493,317	-	1,493,317
CONTRIBUTIONS VOLUNTEER FIRE	6,767,743	-	6,767,743	6,686,251	-	6,686,251	6,783,707	-	6,783,707
HOMELAND SECURITY	-	-	-	-	676,490	676,490	-	1,000,000	1,000,000
LOCAL EMERGENCY PREPAREDNESS COMMITTEE	-	5,906	5,906	-	10,000	10,000	-	10,000	10,000
MIEMSS AED/CARDIAC MONITORS	-	5,164	5,164	-	14,500	14,500	-	25,000	25,000
MIEMSS ADVANCED LIFE SUPPORT TRAINING	-	-	-	-	20,445	20,445	-	18,000	18,000
WATERWAY DNR/WIG	-	-	-	-	9,600	9,600	-	10,662	10,662
HSGP	-	123,852	123,852	-	1,191,126	1,191,126	-	1,200,000	1,200,000
FEMA-ASSISTANCE TO THE FIREFIGHTERS	-	-	-	-	-	-	-	552,150	552,150
TOTAL -	\$90,185,065	\$134,922	\$90,319,987	\$92,740,207	\$1,922,161	\$94,662,368	\$92,985,750	\$2,815,812	\$95,801,562
TOTAL - PUBLIC SAFETY	\$321,063,179	\$3,307,805	\$324,370,984	\$328,754,016	\$12,028,352	\$340,782,368	\$332,411,062	\$13,855,115	\$346,266,177

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
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AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>DEPARTMENT OF PUBLIC WORKS</u>									
<u>DEPARTMENT OF PUBLIC WORKS</u>									
GENERAL ADMINISTRATION	713,433	13,836,523	14,549,956	773,026	14,264,237	15,037,263	771,516	14,842,102	15,613,618
DEBT SERVICE METRO DISTRICT	-	50,408,715	50,408,715	-	54,396,018	54,396,018	-	62,212,659	62,212,659
DEBT SERVICE-MWQRLF	-	8,871,583	8,871,583	-	9,278,752	9,278,752	-	9,219,110	9,219,110
METRO DISTRICT EQUIPMENT FINANCING	-	562,532	562,532	-	778,000	778,000	-	750,450	750,450
METRO FINANCING/PETITION PROC	21,296	290,033	311,329	24,511	325,653	350,164	22,422	297,900	320,322
GENERAL ADMINISTRATION	425,312	450,746	876,058	470,675	480,675	951,350	465,249	465,249	930,498
SEWER AND WATER MAIN DESIGN	-	1,800,877	1,800,877	-	1,995,465	1,995,465	-	1,984,413	1,984,413
STRUCTURAL STORM DRAIN & HIGHWAY DESIGN	1,925,394	79,875	2,005,269	2,019,137	91,713	2,110,850	2,066,321	84,380	2,150,701
PUBLIC BUILDING DESIGN	523,538	-	523,538	556,933	-	556,933	573,422	-	573,422
GENERAL SURVEYING	375,900	352,375	728,275	396,195	380,178	776,373	418,544	355,037	773,581
CONTRACTS/CONSTRUCTION INSPECTIONS	2,101,647	1,071,717	3,173,364	2,157,928	1,103,933	3,261,861	2,155,559	1,110,435	3,265,994
GENERAL ADMINISTRATION	1,157,032	-	1,157,032	1,212,412	-	1,212,412	1,225,450	-	1,225,450
GENERAL OPERATIONS & MAINTENANCE	13,722,083	629,304	14,351,387	14,391,485	640,650	15,032,135	14,364,940	695,000	15,059,940
STORM EMERGENCIES	5,871,150	-	5,871,150	21,026,683	-	21,026,683	6,191,075	-	6,191,075
GENERAL ADMINISTRATION	435,973	-	435,973	482,280	-	482,280	496,808	-	496,808
REFUSE COLLECTION	27,586,734	-	27,586,734	27,986,785	-	27,986,785	28,425,766	-	28,425,766
REFUSE DISPOSAL	16,848,582	-	16,848,582	20,996,008	-	20,996,008	22,927,073	-	22,927,073
RECYCLING	2,258,780	-	2,258,780	3,209,838	-	3,209,838	2,401,928	-	2,401,928
TRAFFIC PLANNING	9,291,022	-	9,291,022	9,466,469	-	9,466,469	9,141,439	-	9,141,439
TRAFFIC SIGN INSTALLATION/MAINTENANCE	1,922,143	-	1,922,143	2,015,560	-	2,015,560	1,935,324	-	1,935,324
TRAFFIC SIGNAL OPERATIONS/MAINTENANCE	1,189,667	-	1,189,667	1,167,516	-	1,167,516	1,138,629	-	1,138,629
GENERAL ADMINISTRATION	-	547,209	547,209	-	672,544	672,544	-	662,744	662,744
ENGINEERING & REGULATION	-	1,166,221	1,166,221	-	1,317,097	1,317,097	-	1,302,111	1,302,111

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
SEWER/WATER OPERATIONS/MAINTENANCE	568,000	10,639,941	11,207,941	573,680	13,705,259	14,278,939	573,680	17,036,811	17,610,491
PUMPING/TREATMENT PLANT OPERATIONS/MAINTENANCE	-	70,108,509	70,108,509	-	76,702,465	76,702,465	-	69,349,231	69,349,231
BUILDING MAINTENANCE	7,131,218	-	7,131,218	7,128,562	-	7,128,562	7,090,295	-	7,090,295
BUILDING OPERATION/MANAGEMENT	16,910,294	-	16,910,294	17,788,094	-	17,788,094	16,796,092	-	16,796,092
EQUIPMENT MAINTENANCE	6,218,476	689,448	6,907,924	6,370,092	783,653	7,153,745	6,022,592	743,930	6,766,522
UNIFIED PLANNING WORK PROGRAM	-	55,601	55,601	-	210,096	210,096	-	156,496	156,496
MDE E-CYCLING GRANT	-	-	-	-	50,000	50,000	-	-	-
TOTAL -	\$117,197,674	\$161,561,209	\$278,758,883	\$140,213,869	\$177,176,388	\$317,390,257	\$125,204,124	\$181,268,058	\$306,472,182
TOTAL - DEPARTMENT OF PUBLIC WORKS	\$117,197,674	\$161,561,209	\$278,758,883	\$140,213,869	\$177,176,388	\$317,390,257	\$125,204,124	\$181,268,058	\$306,472,182

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>HEALTH AND HUMAN SERVICES</u>									
<u>DEPARTMENT OF HEALTH</u>									
SCHOOL COMMUNITY RESOURCES	-	43,992	43,992	-	-	-	-	-	-
GENERAL ADMINISTRATION	2,700,650	-	2,700,650	2,972,898	-	2,972,898	3,020,933	-	3,020,933
CENTER-BASED SERVICES	2,482,372	-	2,482,372	3,220,894	-	3,220,894	3,001,955	-	3,001,955
ACUTE COMMUNICABLE DISEASE CONTROL	1,391,130	-	1,391,130	1,549,376	-	1,549,376	1,563,354	-	1,563,354
MEDICAL ENVIRONMENTAL HEALTH	589,897	-	589,897	651,243	-	651,243	595,999	-	595,999
HEALTHCARE ACCESS	375,123	-	375,123	589,925	-	589,925	674,541	-	674,541
ANIMAL CONTROL	1,680,577	-	1,680,577	1,811,140	-	1,811,140	1,734,209	-	1,734,209
WOMEN'S HEALTH & FAMILY PLANNING	1,448,434	-	1,448,434	-	-	-	-	-	-
CHILD ADOLESCENT & SCHOOL HEALTH	1,186,186	-	1,186,186	1,741,020	-	1,741,020	1,761,778	-	1,761,778
DEVELOPMENTAL DISABILITIES	599,716	-	599,716	568,292	-	568,292	540,176	-	540,176
HOME HEALTH SERVICES	1,511,400	-	1,511,400	1,614,984	-	1,614,984	1,719,232	-	1,719,232
EVALUATION & LONG TERM CARE CASE MANAGEMENT	1,702,519	-	1,702,519	1,769,026	-	1,769,026	1,848,982	-	1,848,982
COMMUNITY MEDICAL ASSISTANCE PROGRAMS	954,984	-	954,984	919,674	-	919,674	890,319	-	890,319
DENTAL HEALTH SERVICES	519,339	-	519,339	644,192	-	644,192	701,002	-	701,002
SPEECH, LANGUAGE & HEARING	352,583	-	352,583	346,242	-	346,242	325,534	-	325,534
CIGARETTE RESTITUTION FUND - TOBACCO	-	1,042,127	1,042,127	-	227,193	227,193	-	227,193	227,193
SUBSTANCE ABUSE - TREATMENT - GENERAL	-	10,425,727	10,425,727	-	9,660,756	9,660,756	-	9,812,751	9,812,751
PREVENTION SERVICES	-	407,478	407,478	-	414,311	414,311	-	440,811	440,811
HIDTA	-	-	-	-	-	-	-	-	-
HIGH RISK PRESCHOOL PREVENTION	-	-	-	-	-	-	-	-	-
CSAFE - RECOVERY	-	54,345	54,345	-	49,316	49,316	-	49,316	49,316
TREATMENT ENHANCEMENT	-	-	-	-	-	-	-	-	-
TCA - ADDICTIONS PROGRAM SPECIALIST EXPANSION	-	-	-	-	-	-	-	-	-

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
MENTAL HEALTH COUNTYWIDE CORE SERVICE - ADMINISTRATION	-	1,098,842	1,098,842	-	1,071,672	1,071,672	-	1,044,373	1,044,373
MENTAL HEALTH SERVICE AGENCIES	-	3,719,104	3,719,104	-	3,355,079	3,355,079	-	3,517,323	3,517,323
MENTAL HEALTH SERVICES - FEDERAL BLOCK GRANT	-	426,312	426,312	-	384,366	384,366	-	384,366	384,366
SHELTER PLUS	-	546,614	546,614	-	546,614	546,614	-	725,829	725,829
PATH	-	146,200	146,200	-	146,200	146,200	-	146,200	146,200
MENTAL HEALTH-YOUTH STRATEGIES (MENTOR/MST)	-	401,552	401,552	-	500,000	500,000	-	500,000	500,000
TAMAR PROGRAM	-	30,945	30,945	-	79,990	79,990	-	-	-
MENTAL HEALTH - COMMUNITY CONFERENCING GRANT	-	79,782	79,782	-	80,000	80,000	-	-	-
MENTAL HEALTH VOLUNTARY PLACEMENT	-	160,000	160,000	-	-	-	-	-	-
SUCCESSFUL SCHOOLS PROGRAM EXPANSION	-	-	-	-	-	-	-	-	-
FUNCTIONAL FAMILY THERAPY	-	329,566	329,566	-	508,440	508,440	-	508,439	508,439
JUVENILE DRUG COURT	-	223,740	223,740	-	201,212	201,212	-	201,212	201,212
HIV COUNSELING TESTING & REFERRAL	-	276,518	276,518	-	307,000	307,000	-	339,686	339,686
HIV RYAN WHITE II	-	647,514	647,514	-	692,972	692,972	-	708,080	708,080
HIV HEALTH EDUCATION RISK REDUCTION	-	135,429	135,429	-	186,000	186,000	-	199,999	199,999
CIGARETTE RESTITUTION FUND - CANCER	-	1,072,040	1,072,040	-	820,833	820,833	-	1,026,321	1,026,321
MCH PROGRAM-PROC & ELIGIBILITY	-	1,107,054	1,107,054	-	1,138,152	1,138,152	-	1,326,377	1,326,377
TUBERCULOSIS CONTROL-FEDERAL GRANT	-	172,747	172,747	-	188,580	188,580	-	205,883	205,883
IMMUNIZATION - IAP	-	124,053	124,053	-	133,700	133,700	-	179,588	179,588
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM - WIC	-	1,647,189	1,647,189	-	2,170,111	2,170,111	-	2,284,009	2,284,009
RPAG/PERTUSSIS INITIATIVE	-	42,967	42,967	-	1,671	1,671	-	15,825	15,825
INJURY PREVENTION	-	2,999	2,999	-	4,500	4,500	-	4,600	4,600
REFUGEE HEALTH SCREENING	-	-	-	-	-	-	-	12,575	12,575
FAMILY PLANNING/REPRODUCTIVE HEALTH	-	350,385	350,385	-	348,316	348,316	-	382,678	382,678
SCHOOL AGED INFLUENZA PROJECT	-	-	-	-	3,774	3,774	-	80,900	80,900
CHILDREN WITH SPECIAL HEALTH CARE NEEDS	-	36,970	36,970	-	36,972	36,972	-	42,385	42,385

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
CDC BREAST & CERVICAL CANCER	-	424,898	424,898	-	454,328	454,328	-	477,097	477,097
CARDIOVASCULAR RISK REDUCTION	-	26,134	26,134	-	90,000	90,000	-	-	-
PUBLIC HEALTH PREPAREDNESS/PANDEMIC FLU	-	25,982	25,982	-	417,365	417,365	-	267,500	267,500
TRANSPORTATION	-	2,948,959	2,948,959	-	3,173,555	3,173,555	-	3,885,797	3,885,797
ORAL HEALTH GRANT	-	18,691	18,691	-	20,000	20,000	-	22,395	22,395
IPO-MATERNAL HEALTH	-	65,466	65,466	-	65,900	65,900	-	75,600	75,600
CANCER OUTREACH & DIAGNOTIC CASE MANAGEMENT	-	326,419	326,419	-	333,316	333,316	-	384,857	384,857
PUBLIC HEALTH PREPAREDNESS/BIOTERRORISM	-	595,586	595,586	-	582,761	582,761	-	646,431	646,431
ADMINISTRATIVE CARE COORD.UNIT/HEALTHLY START	-	822,985	822,985	-	955,700	955,700	-	1,015,968	1,015,968
ADULT EVALUATION & REVIEW SERVICES	-	72,632	72,632	-	77,600	77,600	-	78,766	78,766
HEALTHY FAMILIES	-	5,000	5,000	-	5,000	5,000	-	11,407	11,407
ACCESS TO CARE GRANT	-	-	-	-	90,000	90,000	-	90,000	90,000
HIGH RISK INFANT - INFANTS & TODDLERS	-	-	-	-	-	-	-	-	-
STD SURVEILLANCE	-	11,984	11,984	-	-	-	-	20,000	20,000
SCHOOL BASED WELLNESS CENTERS	-	9,552	9,552	-	23,308	23,308	-	25,890	25,890
SCHOOL HEALTH SERVICES ENHANCEMENT	-	109,705	109,705	-	240,840	240,840	-	237,801	237,801
TITLE ONE - SCHOOL HEALTH GRANT	-	49,886	49,886	-	50,000	50,000	-	50,000	50,000
SCHOOL BASED DENTAL SEALANTS PROGRAM	-	12,131	12,131	-	20,000	20,000	-	24,000	24,000
CONTRACEPTIVES	-	38,000	38,000	-	54,100	54,100	-	55,000	55,000
SHELTER NURSE PROGRAM	-	15,000	15,000	-	60,000	60,000	-	89,559	89,559
HOUSING OPPORTUNITIES FOR PEOPLE WITH DISABILITIES	-	-	-	-	1,014,280	1,014,280	-	1,120,175	1,120,175
RYAN WHITE I - OUTREACH GRANT	-	33,166	33,166	-	115,700	115,700	-	122,645	122,645
RYAN WHITE I - CASE MANAGEMENT GRANT	-	16,712	16,712	-	80,000	80,000	-	70,761	70,761
RYAN WHITE A EMERGENCY FINANCIAL ASSISTANCE	-	3,570	3,570	-	30,000	30,000	-	30,000	30,000
RYAN WHITE I - EMERGENCY HOUSING	-	8,059	8,059	-	60,000	60,000	-	60,000	60,000
KOMEN CANCER GRANT	-	16,364	16,364	-	81,925	81,925	-	85,262	85,262

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
MARYLAND CANCER FUND TREATMENT PROGRAM	-	1,473	1,473	-	80,000	80,000	-	100,000	100,000
CITIES READINESS INITIATIVE	-	83,321	83,321	-	132,591	132,591	-	145,000	145,000
SCHOOL HEALTH IMMIGRATION ADMISSIONS PROGRAM	-	13,769	13,769	-	21,186	21,186	-	21,186	21,186
BABIES BORN HEALTHY	-	121,104	121,104	-	129,500	129,500	-	133,400	133,400
PRENATAL ENRICHMENT PROGRAM	-	-	-	-	139,049	139,049	-	156,135	156,135
RYAN WHITE A - TRANSPORTATION SERVICES	-	-	-	-	65,000	65,000	-	65,000	65,000
INFANTS & TODDLERS PROGRAM - PROFESSIONAL SERVICES	-	13,883	13,883	-	55,000	55,000	-	54,976	54,976
MARYLAND CANCER FUND SCREENING GRANT	-	-	-	-	86,807	86,807	-	95,706	95,706
SPIRITUALITY AS RESPITE FOR CAREGIVERS	-	-	-	-	-	-	-	-	-
PERTUSSIS OUTREACH INITIATIVE	-	-	-	-	15,000	15,000	-	30,000	30,000
VACCINATION OF HEALTHCARE PERSONNEL (ARRA)	-	-	-	-	7,690	7,690	-	5,768	5,768
BREAST & CERVICAL CANCER DIAGNOSIS & TREATMENT	-	-	-	-	163,111	163,111	-	350,000	350,000
BREAST-FEEDING PEER COUNSELOR	-	-	-	-	-	-	-	230,311	230,311
SPAY/NEUTER PROJECT	-	-	-	-	-	-	-	10,161	10,161
TOTAL -	\$17,494,910	\$30,642,622	\$48,137,532	\$18,398,906	\$32,248,342	\$50,647,248	\$18,378,014	\$34,711,273	\$53,089,287

DEPARTMENT OF SOCIAL SERVICES

ADULT FOSTER CARE	159,395	-	159,395	150,000	-	150,000	145,000	-	145,000
WELFARE TO WORK PROGRAM	415,462	-	415,462	425,000	-	425,000	425,000	-	425,000
FOSTER PARENT RECRUITMENT/SUPPORT	12,431	-	12,431	16,000	-	16,000	-	-	-
EMERGENCY FUNDS/HOUSING-HOMELESS	415,804	-	415,804	600,000	-	600,000	600,000	-	600,000
DOMESTIC VIOLENCE/SEXUAL ASSAULT	132,100	-	132,100	130,000	-	130,000	121,000	-	121,000
DAY RESOURCE CENTER - YPSC	-	-	-	231,473	-	231,473	217,379	-	217,379
IN-HOME CARE PROGRAM	228,996	-	228,996	231,415	-	231,415	226,586	-	226,586
VOLUNTEER PROGRAM	68,498	23,802	92,300	77,243	30,139	107,382	74,464	33,753	108,217
ADULT SERVICES	713,506	-	713,506	755,764	-	755,764	775,111	-	775,111

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
GENERAL ADMINISTRATION	1,318,842	103,427	1,422,269	1,400,202	141,181	1,541,383	1,416,164	161,393	1,577,557
SPPA PROGRAM	199,656	-	199,656	249,017	-	249,017	260,805	-	260,805
CHILDREN'S SERVICES	380,566	-	380,566	386,305	-	386,305	391,816	-	391,816
FAMILY INVESTMENT DIVISION	760,035	131,511	891,546	887,619	134,382	1,022,001	748,130	142,180	890,310
FAMILY SERVICES	1,117,087	-	1,117,087	1,144,588	-	1,144,588	1,186,158	-	1,186,158
SCHOOL BASE SERVICES	-	919,307	919,307	-	1,298,798	1,298,798	-	1,327,948	1,327,948
INFANT AND TODDLER	-	125,817	125,817	-	146,815	146,815	-	150,044	150,044
IN-HOME CARE SERVICES	-	136,200	136,200	-	170,425	170,425	-	193,201	193,201
VAWA GRANT	-	46,767	46,767	-	97,524	97,524	-	118,582	118,582
YOUNG PARENT SUPPORT CENTER	-	278,547	278,547	-	299,536	299,536	-	284,300	284,300
HOUSING COUNSELOR	-	100,631	100,631	-	111,682	111,682	-	119,065	119,065
SAFAH	-	107,804	107,804	-	133,408	133,408	-	133,408	133,408
REENTRY TRANSITIONAL HOUSING/HPP	-	45,900	45,900	-	80,000	80,000	-	41,310	41,310
JOB NETWORK	-	1,377,929	1,377,929	-	2,038,851	2,038,851	-	2,131,040	2,131,040
FOOD STAMP EMPLOYMENT & TRAINING	-	76,264	76,264	-	147,588	147,588	-	135,889	135,889
TEFAP	-	20,547	20,547	-	140,000	140,000	-	57,962	57,962
THERAPEUTIC FOSTER CARE	-	339,891	339,891	-	505,200	505,200	-	464,443	464,443
MARYLAND ENERGY ASSISTANCE - MEAP	-	476,831	476,831	-	598,784	598,784	-	663,717	663,717
JUVENILE SEX OFFENDER PROGRAM	-	230,035	230,035	-	289,443	289,443	-	234,179	234,179
INTERAGENCY FAMILY PRESERVATION SERVICES	-	548,362	548,362	-	886,204	886,204	-	863,593	863,593
HOMELESS FAMILY'S CHILDCARE PROGRAM	-	5,259	5,259	-	19,500	19,500	-	19,500	19,500
RESPONSIBLE FATHER'S PROJECT	-	68,814	68,814	-	152,511	152,511	-	151,391	151,391
CHILD ADVOCACY CENTER	-	-	-	-	-	-	-	10,000	10,000
TOTAL -	\$5,922,378	\$5,163,645	\$11,086,023	\$6,684,626	\$7,421,971	\$14,106,597	\$6,587,613	\$7,436,898	\$14,024,511

DEPARTMENT OF AGING

GENERAL ADMINISTRATION	746,131	-	746,131	748,325	-	748,325	743,848	-	743,848
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EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
ADULT MEDICAL DAY CARE	100,000	-	100,000	100,000	-	100,000	50,000	-	50,000
SENIOR CENTERS NETWORK	1,938,418	-	1,938,418	1,979,449	-	1,979,449	2,037,469	-	2,037,469
SPECIAL GERIATRIC SERVICES	299,012	-	299,012	325,556	-	325,556	344,317	-	344,317
FACILITIES	998,052	-	998,052	1,015,975	-	1,015,975	1,079,866	-	1,079,866
TRANSPORTATION SERVICES	1,108,358	-	1,108,358	1,239,629	-	1,239,629	1,241,444	-	1,241,444
PROGRAM & VOLUNTEER SERVICES	409,241	-	409,241	386,345	-	386,345	363,094	-	363,094
PACE	-	135	135	-	-	-	-	-	-
SENIOR EXPO	-	99,708	99,708	-	217,000	217,000	-	242,000	242,000
SENIOR INFORMATION & ASSISTANCE	-	163,005	163,005	-	117,588	117,588	-	125,224	125,224
SENIOR CARE	-	1,011,336	1,011,336	-	1,013,604	1,013,604	-	1,042,725	1,042,725
ADULT MEDICAL DAY SERVICES - MCPA	-	102,007	102,007	-	110,000	110,000	-	110,000	110,000
PUBLIC GUARDIANSHIP	-	136,691	136,691	-	142,690	142,690	-	152,147	152,147
SPECIALIZED TRANSPORTATION SERVICE	-	718,189	718,189	-	763,115	763,115	-	766,114	766,114
RURAL PUBLIC TRANSPORTATION	-	168,333	168,333	-	196,648	196,648	-	201,647	201,647
RURAL & COMMUNITY BASED SERVICE	-	-	-	-	319,000	319,000	-	-	-
SENIOR BOX OFFICE	-	26,917	26,917	-	50,060	50,060	-	50,883	50,883
GROUP SR. ASSISTED HOUSING	-	342,680	342,680	-	344,822	344,822	-	426,763	426,763
SENIOR AIDES PROJECT	-	636,218	636,218	-	889,877	889,877	-	927,106	927,106
CAMM PROJECT	-	18,265	18,265	-	17,865	17,865	-	20,580	20,580
SENIOR PROGRAMS & SERVICES	-	111,979	111,979	-	800,000	800,000	-	800,000	800,000
VULNERABLE ELDERLY PROGRAM	-	69,753	69,753	-	74,563	74,563	-	77,072	77,072
SENIORS IN NEED	-	190,691	190,691	-	300,000	300,000	-	300,000	300,000
OMBUDSMAN PROGRAM	-	321,689	321,689	-	223,758	223,758	-	302,623	302,623
MEDICAID WAIVER PROGRAM	-	890,013	890,013	-	660,712	660,712	-	845,663	845,663
EVIDENCED BASED DISEASE PREVENTION	-	24,905	24,905	-	20,000	20,000	-	-	-
AREA AGENCY ADMINISTRATION	-	218,385	218,385	-	311,665	311,665	-	260,648	260,648
ADVOCACY	-	654,747	654,747	-	745,498	745,498	-	746,195	746,195
PUBLICATIONS	-	101,487	101,487	-	168,923	168,923	-	147,269	147,269

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
INFORMATION & ASSISTANCE	-	536,987	536,987	-	727,804	727,804	-	750,116	750,116
CENTER CONNECTION	-	287,629	287,629	-	366,214	366,214	-	373,554	373,554
CONGREGATE MEALS	-	857,400	857,400	-	949,328	949,328	-	958,288	958,288
SUPPORT SERVICES	-	235,200	235,200	-	304,693	304,693	-	347,879	347,879
HOME DELIVERED MEALS	-	490,729	490,729	-	700,000	700,000	-	700,000	700,000
CAREGIVERS SUPPORT PROGRAM	-	273,557	273,557	-	394,807	394,807	-	409,363	409,363
SENIOR HEALTH INSURANCE ASSISTANT PROGRAM	-	26,565	26,565	-	85,714	85,714	-	97,051	97,051
RSVP	-	85,745	85,745	-	114,574	114,574	-	108,003	108,003
SENIOR CENTER OPERATING FUNDS	-	60,917	60,917	-	140,000	140,000	-	75,000	75,000
NURSING HOME DIVERSION	-	33,491	33,491	-	81,520	81,520	-	80,897	80,897
NEW FREEDOM PROJECT	-	149,003	149,003	-	250,000	250,000	-	175,001	175,001
EXPERIENCE CORP PROGRAM	-	143,212	143,212	-	180,750	180,750	-	180,749	180,749
MARYLAND SENIOR RIDES	-	24,987	24,987	-	20,000	20,000	-	-	-
TOTAL -	\$5,599,212	\$9,212,555	\$14,811,767	\$5,795,279	\$11,802,792	\$17,598,071	\$5,860,038	\$11,800,560	\$17,660,598

DEPARTMENT OF ENVIRONMENTAL PROTECTION & RESOURCE MANAGEMENT

ADMINISTRATION AND OPERATIONS	7,552,221	-	7,552,221	7,749,045	-	7,749,045	7,592,622	-	7,592,622
COMMUNITY REFORESTATION PROGRAM	-	130,376	130,376	-	310,763	310,763	-	369,312	369,312
SWM FACILITIES INSPECTION PROGRAM	-	128,231	128,231	-	168,644	168,644	-	217,313	217,313
TOTAL -	\$7,552,221	\$258,607	\$7,810,828	\$7,749,045	\$479,407	\$8,228,452	\$7,592,622	\$586,625	\$8,179,247

LOCAL MANAGEMENT BOARD

LOCAL MANAGEMENT BOARD	-	475,929	475,929	-	486,488	486,488	-	248,600	248,600
HEALTHY FAMILIES BALTIMORE COUNTY	-	281,505	281,505	-	281,505	281,505	-	281,505	281,505
EARLY INTERVENTION AND PREVENTION	-	158,280	158,280	-	272,636	272,636	-	-	-
RETURN / DIVERSION	-	1,315,307	1,315,307	-	1,722,004	1,722,004	-	-	-

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
YOUTH SERVICE BUREAUS	-	456,553	456,553	-	459,264	459,264	-	422,040	422,040
SCHOOL-BASED HEALTH CENTERS	-	14,711	14,711	-	150,000	150,000	-	100,000	100,000
EARNED REINVESTMENT	-	229,890	229,890	-	250,000	250,000	-	100,000	100,000
DMC	-	133,610	133,610	-	352,272	352,272	-	233,444	233,444
LOCAL ACCESS PLAN (LAP)	-	116,229	116,229	-	150,000	150,000	-	131,903	131,903
MDTFC	-	-	-	-	700,000	700,000	-	200,000	200,000
TOTAL -	-	\$3,182,014	\$3,182,014	-	\$4,824,169	\$4,824,169	-	\$1,717,492	\$1,717,492
TOTAL - HEALTH AND HUMAN SERVICES	\$36,568,721	\$48,459,443	\$85,028,164	\$38,627,856	\$56,776,681	\$95,404,537	\$38,418,287	\$56,252,848	\$94,671,135

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>EDUCATION</u>									
<u>COMMUNITY COLLEGE OF BALTIMORE COUNTY</u>									
INSTRUCTION	18,944,564	46,333,265	65,277,829	19,044,564	48,993,898	68,038,462	19,036,571	55,680,471	74,717,042
PUBLIC SERVICES	105,169	278,052	383,221	105,169	287,636	392,805	105,169	288,315	393,484
ACADEMIC SUPPORT	3,694,731	7,827,595	11,522,326	3,694,731	8,128,834	11,823,565	3,690,821	8,674,415	12,365,236
STUDENT SERVICES	3,187,867	9,398,974	12,586,841	3,187,867	10,177,099	13,364,966	3,185,787	10,737,297	13,923,084
INSTITUTIONAL SUPPORT	7,943,695	21,111,015	29,054,710	7,943,695	20,377,410	28,321,105	7,888,707	21,501,538	29,390,245
OPERATION/MAINTENANCE OF PLANT	4,291,029	9,689,522	13,980,551	4,291,029	9,792,978	14,084,007	4,290,740	10,236,722	14,527,462
MANDATORY TRANSFERS (GRANTS)	365,000	29,131,701	29,496,701	265,000	29,415,000	29,680,000	265,000	66,521,185	66,786,185
AUXILIARY ENTERPRISE	-	8,897,595	8,897,595	-	8,956,085	8,956,085	-	11,107,761	11,107,761
DEBT SERVICE	3,713,560	-	3,713,560	4,303,590	-	4,303,590	5,368,550	-	5,368,550
TOTAL -	\$42,245,615	\$132,667,719	\$174,913,334	\$42,835,645	\$136,128,940	\$178,964,585	\$43,831,345	\$184,747,704	\$228,579,049

DEPARTMENT OF EDUCATION

ADMINISTRATION	22,678,109	13,953,797	36,631,906	21,859,475	14,181,472	36,040,947	19,432,812	14,734,578	34,167,390
MID-LEVEL ADMINISTRATION	49,368,278	30,553,110	79,921,388	52,334,347	31,051,625	83,385,972	54,447,971	32,262,697	86,710,668
INSTRUCTIONAL SALARIES & WAGES	249,375,196	174,707,766	424,082,962	263,869,579	177,558,361	441,427,940	276,300,380	184,483,472	460,783,852
INSTRUCTIONAL TEXTBOOKS & SUPPLIES	12,905,719	10,633,935	23,539,654	17,513,467	9,807,442	27,320,909	12,909,286	11,228,953	24,138,239
OTHER INSTRUCTIONAL COSTS	11,577,798	7,832,801	19,410,599	6,345,639	7,960,603	14,306,242	2,513,125	5,477,538	7,990,663
SPECIAL EDUCATION	60,623,885	85,693,952	146,317,837	58,742,631	87,092,165	145,834,796	54,530,950	93,282,468	147,813,418
STUDENT PERSONNEL SERVICES	5,132,739	2,645,515	7,778,254	5,676,447	2,688,681	8,365,128	5,630,512	2,793,544	8,424,056
HEALTH SERVICES	8,288,484	4,461,065	12,749,549	9,103,993	4,533,854	13,637,847	9,234,823	4,710,682	13,945,505
STUDENT TRANSPORTATION SERVICE	11,871,600	39,423,368	51,294,968	13,669,386	40,066,613	53,735,999	14,722,419	41,629,287	56,351,706
OPERATION OF PLANT & EQUIPMENT	50,785,248	36,518,488	87,303,736	52,252,293	37,114,337	89,366,630	49,764,567	38,561,866	88,326,433

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
MAINTENANCE OF PLANT & EQUIPMENT	16,361,005	11,982,629	28,343,634	15,150,449	12,178,142	27,328,591	15,692,758	12,653,112	28,345,870
FIXED CHARGES	144,904,063	99,440,257	244,344,320	151,625,946	101,062,760	252,688,706	145,669,477	105,004,399	250,673,876
FOOD & NUTRITION SERVICES	-	36,406,074	36,406,074	-	38,147,750	38,147,750	-	37,301,146	37,301,146
CAPITAL OUTLAY	2,221,964	881,838	3,103,802	2,395,559	896,227	3,291,786	2,295,002	931,181	3,226,183
FEDERAL & RESTRICTED PROGRAMS	198,428	62,869,957	63,068,385	198,428	82,309,596	82,508,024	48,428	94,400,285	94,448,713
DEBT SERVICE - COUNTY BONDS	26,377,164	-	26,377,164	27,519,049	-	27,519,049	32,311,880	-	32,311,880
CONTRIBUTION TO CAPITAL BUDGET	73,006,021	-	73,006,021	5,539,366	-	5,539,366	-	-	-
TOTAL -	\$745,675,701	\$618,004,552	\$1,363,680,253	\$703,796,054	\$646,649,628	\$1,350,445,682	\$695,504,390	\$679,455,208	\$1,374,959,598
TOTAL - EDUCATION	\$787,921,316	\$750,672,271	\$1,538,593,587	\$746,631,699	\$782,778,568	\$1,529,410,267	\$739,335,735	\$864,202,912	\$1,603,538,647

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>CULTURE AND LEISURE SERVICES</u>									
<u>DEPARTMENT OF LIBRARIES</u>									
GENERAL ADMINISTRATION	6,376,768	3,513,588	9,890,356	5,874,871	1,513,793	7,388,664	6,182,905	1,397,000	7,579,905
CIRCULATION/INFORMATION SERVICES	11,989,017	2,838,972	14,827,989	13,509,141	2,235,467	15,744,608	13,227,720	2,912,035	16,139,755
CUSTOMER SUPPORT SERVICES	10,760,092	2,672,009	13,432,101	11,429,094	2,533,000	13,962,094	11,173,186	2,467,000	13,640,186
BUILDINGS/VEHICLE MAINTENANCE & OPERATION	3,338,993	665,352	4,004,345	3,471,992	782,040	4,254,032	3,032,071	739,000	3,771,071
TOTAL -	\$32,464,870	\$9,689,921	\$42,154,791	\$34,285,098	\$7,064,300	\$41,349,398	\$33,615,882	\$7,515,035	\$41,130,917
<u>DEPARTMENT OF RECREATION & PARKS</u>									
GENERAL ADMINISTRATION	1,354,412	-	1,354,412	1,415,767	-	1,415,767	1,437,759	-	1,437,759
COMMUNITY & NEIGHBORHOOD ORGANIZATION, DIRECTION & DVL P	4,377,666	-	4,377,666	4,702,405	-	4,702,405	4,596,721	-	4,596,721
ACTIVITY LEADERSHIP	2,592,478	-	2,592,478	3,033,780	-	3,033,780	2,837,728	-	2,837,728
OPERATION & MAINTENANCE OF PLANTS & FACILITIES	6,257,494	-	6,257,494	6,307,530	-	6,307,530	6,514,697	-	6,514,697
REVENUE PRODUCING FACILITIES	654,726	-	654,726	745,111	-	745,111	666,008	-	666,008
NATURE & ENVIRONMENTAL CENTER	722,414	-	722,414	790,263	-	790,263	747,802	-	747,802
GROUP LEADERSHIP GRANT PROGRAM	-	2,015,815	2,015,815	-	2,784,606	2,784,606	-	3,404,924	3,404,924
THERAPEUTIC RECREATION SUMMER PROGRAMS	-	109,395	109,395	-	110,944	110,944	-	111,269	111,269
SPECIAL EDUCATION RECREATION PROGRAM	-	214,520	214,520	-	228,841	228,841	-	-	-
SED SUMMER CAMPS	-	-	-	-	-	-	-	-	-
TOTAL -	\$15,959,190	\$2,339,730	\$18,298,920	\$16,994,856	\$3,124,391	\$20,119,247	\$16,800,715	\$3,516,193	\$20,316,908
<u>ORGANIZATION CONTRIBUTIONS</u>									
ORGANIZATION CONTRIBUTIONS	4,622,562	-	4,622,562	4,391,000	-	4,391,000	3,536,000	-	3,536,000

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
GENERAL GRANT PROGRAM	3,433,114	-	3,433,114	3,874,475	-	3,874,475	3,752,931	-	3,752,931
SUMMER PROGRAM & COMMUNITY ARTS DEVELOPMENT	-	93,870	93,870	-	109,997	109,997	-	113,772	113,772
TOTAL -	\$8,055,676	\$93,870	\$8,149,546	\$8,265,475	\$109,997	\$8,375,472	\$7,288,931	\$113,772	\$7,402,703
TOTAL - CULTURE AND LEISURE SERVICES	\$56,479,736	\$12,123,521	\$68,603,257	\$59,545,429	\$10,298,688	\$69,844,117	\$57,705,528	\$11,145,000	\$68,850,528

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>ECONOMIC AND COMMUNITY DEVELOPMENT</u>									
<u>HOUSING OFFICE</u>									
RENTAL ALLOWANCE PROGRAM	-	-	-	-	-	-	-	-	-
HOUSING OFFICE - GENERAL ADMINISTRATION	-	3,084,589	3,084,589	-	4,394,298	4,394,298	-	4,171,000	4,171,000
HOUSING CHOICEVOUCHER PROGRAM	-	43,786,344	43,786,344	-	46,500,000	46,500,000	-	48,725,000	48,725,000
HUD-VETERANS AFFAIRS SUPPORTIVE HOUSING PROGRAM	-	125,917	125,917	-	1,000,000	1,000,000	-	1,291,500	1,291,500
TOTAL -	-	\$46,996,850	\$46,996,850	-	\$51,894,298	\$51,894,298	-	\$54,187,500	\$54,187,500

COMMUNITY DEVELOPMENT GRANTS

GENERAL ADMINISTRATION	-	758,714	758,714	-	834,969	834,969	-	815,223	815,223
COMMISSION ON DISABILITIES - ADMINISTRATION	-	52,116	52,116	-	71,332	71,332	-	61,367	61,367
HOUSING SERVICES	-	1,132,635	1,132,635	-	1,004,955	1,004,955	-	1,169,561	1,169,561
COMMISSION ON DISABILITIES-GRANTS	-	289,169	289,169	-	289,575	289,575	-	289,575	289,575
GRANTS-NON-PROFIT ORGANIZATIONS	-	819,172	819,172	-	1,085,707	1,085,707	-	1,067,385	1,067,385
HOUSING REHABILITATION PROGRAM	-	1,227,131	1,227,131	-	1,341,382	1,341,382	-	1,306,522	1,306,522
NON-PROFIT CAPITAL IMPROVEMENTS	-	-	-	-	150,000	150,000	-	250,000	250,000
HOME INVESTMENT PARTNERSHIP PROGRAM	-	118,559	118,559	-	2,619,833	2,619,833	-	2,752,981	2,752,981
MCKINNEY EMERGENCY SHELTER GRANTS	-	122,092	122,092	-	151,890	151,890	-	153,731	153,731
SUPPORTIVE HOUSING PROGRAM (HOMELESS)	-	1,145,485	1,145,485	-	954,386	954,386	-	954,386	954,386
SERVICE LINKED HOUSING	-	39,090	39,090	-	39,090	39,090	-	-	-
EMERGENCY & TRANSITIONAL HOUSING	-	317,791	317,791	-	296,350	296,350	-	296,350	296,350
RENTAL ALLOWANCE PROGRAM	-	48,847	48,847	-	140,912	140,912	-	140,912	140,912
HOMEOWNERSHIP/SELP PROGRAM	-	-	-	-	-	-	-	72,000	72,000
ANALYSIS OF IMPEDIMENTS TO FAIR HOUSING	-	-	-	-	-	-	-	-	-

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
SHELTER EXPENSES	-	63,740	63,740	-	32,616	32,616	-	29,977	29,977
LEAD HAZARD REDUCTION PROGRAM	-	-	-	-	2,990,173	2,990,173	-	368,067	368,067
ENERGY EFFICIENCY & CONSERVATION BLOCK GRANT	-	-	-	-	3,701,800	3,701,800	-	3,701,800	3,701,800
TOTAL -	-	\$6,134,541	\$6,134,541	-	\$15,704,970	\$15,704,970	-	\$13,429,837	\$13,429,837

OFFICE OF WORKFORCE DEVELOPMENT

ADULT PROGRAM	-	332,676	332,676	-	631,281	631,281	-	574,180	574,180
YOUTH PROGRAM	-	1,089,415	1,089,415	-	2,025,000	2,025,000	-	1,176,750	1,176,750
DISLOCATED WORKER PROGRAM	-	409,442	409,442	-	818,600	818,600	-	912,953	912,953
CENTRAL OFFICE	-	352,137	352,137	-	644,094	644,094	-	671,910	671,910
CUSTOMER SERVICE OFFICES	-	953,329	953,329	-	2,049,162	2,049,162	-	1,707,181	1,707,181
MARYLAND BUSINESS WORK GRANT	-	-	-	-	189,429	189,429	-	63,000	63,000
BUSINESS SERVICES	-	243,711	243,711	-	265,000	265,000	-	283,000	283,000
MATURITY WORKS	-	-	-	-	967,005	967,005	-	360,000	360,000
TOTAL -	-	\$3,380,710	\$3,380,710	-	\$7,589,571	\$7,589,571	-	\$5,748,974	\$5,748,974

DEPARTMENT OF ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT	2,021,767	-	2,021,767	2,177,395	-	2,177,395	2,152,346	-	2,152,346
ECONOMIC DEVELOP FINANCING	-	4,094,956	4,094,956	-	4,555,000	4,555,000	-	4,030,000	4,030,000
TOTAL -	\$2,021,767	\$4,094,956	\$6,116,723	\$2,177,395	\$4,555,000	\$6,732,395	\$2,152,346	\$4,030,000	\$6,182,346
TOTAL - ECONOMIC AND COMMUNITY DEVELOPMENT	\$2,021,767	\$60,607,057	\$62,628,824	\$2,177,395	\$79,743,839	\$81,921,234	\$2,152,346	\$77,396,311	\$79,548,657

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
<u>NON DEPARTMENTAL</u>									
<u>DEBT SERVICE</u>									
GENERAL PUBLIC FACILITIES	41,566,761	-	41,566,761	47,431,225	-	47,431,225	53,542,948	-	53,542,948
PENSION FUNDING BONDS	12,074,768	-	12,074,768	9,169,954	-	9,169,954	8,847,250	-	8,847,250
NON-GENERAL OBLIGATION DEBT	9,299,157	-	9,299,157	11,459,976	-	11,459,976	11,438,964	-	11,438,964
TOTAL -	\$62,940,686	-	\$62,940,686	\$68,061,155	-	\$68,061,155	\$73,829,162	-	\$73,829,162
<u>RETIREMENT & SOCIAL SECURITY</u>									
CONTRIBUTION-EMPLOYEE RETIREMENT SYSTEM	46,328,558	-	46,328,558	65,996,068	-	65,996,068	53,619,827	-	53,619,827
CONTRIBUTIONS SOCIAL SECURITY	16,610,627	-	16,610,627	17,232,784	-	17,232,784	17,668,184	-	17,668,184
CONTRIBUTIONS NON SYSTEM RETIREMENT	127,553	-	127,553	186,734	-	186,734	211,000	-	211,000
TOTAL -	\$63,066,738	-	\$63,066,738	\$83,415,586	-	\$83,415,586	\$71,499,011	-	\$71,499,011
<u>INSURANCE</u>									
INSURANCE CONTRIBUTIONS	81,410,133	-	81,410,133	92,966,981	-	92,966,981	69,558,345	-	69,558,345
TOTAL -	\$81,410,133	-	\$81,410,133	\$92,966,981	-	\$92,966,981	\$69,558,345	-	\$69,558,345
<u>RESERVE FOR CONTINGENCIES</u>									
RESERVE FOR CONTINGENCIES	-	-	-	987,680	-	987,680	1,000,000	-	1,000,000
TOTAL -	-	-	-	\$987,680	-	\$987,680	\$1,000,000	-	\$1,000,000
<u>CONTRIBUTION TO CAPITAL BUDGET</u>									

EXHIBIT "C"
SUMMARY OF OPERATING BUDGETS
FOR FISCAL YEARS 2009, 2010 AND 2011

AGENCY & WORK PROGRAM	2009 ACTUAL			2010 ADJUSTED APPROPRIATION			FY 2011 BUDGET		
	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL	GENERAL FUND	SPECIAL FUND	TOTAL
CONTRIBUTION TO CAPITAL BUDGET	65,493,979	-	65,493,979	27,583,605	-	27,583,605	2,600,000	-	2,600,000
TOTAL -	\$65,493,979	-	\$65,493,979	\$27,583,605	-	\$27,583,605	\$2,600,000	-	\$2,600,000
 <u>LOCAL SHARE</u>									
LOCAL SHARE	7,196,772	-	7,196,772	7,427,222	-	7,427,222	7,364,366	-	7,364,366
TOTAL -	\$7,196,772	-	\$7,196,772	\$7,427,222	-	\$7,427,222	\$7,364,366	-	\$7,364,366
 TOTAL - NON DEPARTMENTAL	 \$280,108,308	 -	 \$280,108,308	 \$280,442,229	 -	 \$280,442,229	 \$225,850,884	 -	 \$225,850,884
 GRAND TOTAL	 \$1,676,222,821	 \$1,041,228,849	 \$2,717,451,670	 \$1,673,948,549	 \$1,123,950,263	 \$2,797,898,812	 \$1,600,149,508	 \$1,209,550,686	 \$2,809,700,194

EXHIBIT "D"
STATEMENT OF GENERAL OBLIGATION DEBT OUTSTANDING

	As of June 30, 2007	As of June 30, 2008	As of June 30, 2009	As of June 30, 2010 (est)
Public Facility Bonds	288,393,000	342,953,000	318,067,000	384,790,000
Community College Bonds	28,769,000	34,846,000	32,709,000	46,004,000
Public School Bonds	232,908,000	273,491,000	223,459,000	271,771,000
Commercial Paper Notes	140,000,000	140,000,000	175,000,000	174,900,000
Pension Liability Funding Bonds	<u>67,755,000</u>	<u>59,110,000</u>	<u>46,140,000</u>	<u>38,885,000</u>
Total Applicable to Debt Limit	757,825,000	850,400,000	795,375,000	916,350,000

STATEMENT OF LEGAL DEBT LIMIT

Estimated assessable basis as of June 30th	62,853,460,382	72,605,082,075	81,761,811,950	89,102,545,231
Debt Limit (4% of assessable basis) *	2,514,138,415	2,904,203,283	3,270,472,478	3,564,101,809
Total Applicable Debt	<u>757,825,000</u>	<u>850,400,000</u>	<u>795,375,000</u>	<u>916,350,000</u>
Legal Margin for Creation of Additional Debt	1,756,313,415	2,053,803,283	2,475,097,478	2,647,751,809

* General obligation indebtedness of the County issued pursuant to "full faith and credit" authority granted under Article VII, Section 717 of the Baltimore County Charter may not exceed 10% of the assessed value of all real and personal property subject to assessment for unlimited taxation by the County. The percentage was changed from 10% to 4% beginning in FY2007.

EXHIBIT "E"
STATEMENT OF METROPOLITAN DISTRICT DEBT OUTSTANDING

	As of June 30, 2007	As of June 30, 2008	As of June 30, 2009	As of June 30, 2010 (est)
Metropolitan District Bonds	400,395,000	576,165,000	505,150,000	584,825,000
Maryland Water Quality Revolving Loan Fund	74,640,000	85,876,000	80,498,000	79,888,000
Commercial Paper Notes	<u>60,000,000</u>	<u>60,000,000</u>	<u>106,600,000</u>	<u>106,500,000</u>
Total Applicable to Debt Limit	<u>535,035,000</u>	<u>722,041,000</u>	<u>692,248,000</u>	<u>771,213,000</u>

STATEMENT OF LEGAL DEBT LIMIT

Estimated assessable basis as of June 30th	53,651,953,144	60,813,810,277	71,004,899,353	77,379,856,287
Debt Limit (3.2% of assessable basis) *	1,716,862,501	1,946,041,929	2,272,156,779	2,476,155,401
Total Long Term Debt	<u>535,035,000</u>	<u>722,041,000</u>	<u>692,248,000</u>	<u>771,213,000</u>
Legal Margin for Creation of Additional Debt	<u>1,181,827,501</u>	<u>1,224,000,929</u>	<u>1,579,908,779</u>	<u>1,704,942,401</u>

* The Total of Metropolitan District Bonds outstanding for any purpose under Title 35, Article III, Section 35-252 of the Baltimore County Code may not exceed 8% of the total assessable basis for County Taxation purposes, within the Metropolitan District. The percentage was changed from 8% to 3.2% beginning in FY 2007.

EXHIBIT "F"
FY 2011 GOVERNMENT-WIDE SUMMARY OF FUNDS

	OPERATING BUDGET						ENTERPRISE FUNDS ***		GOVERNMENT-WIDE TOTAL
	GENERAL FUND	GIFTS & GRANTS FUND	LIQUOR LICENSE FUND	ECONOMIC FINANCING FUND	NON COUNTY FUNDS **	TOTAL OPERATING BUDGET	METRO DISTRICT FUND	OTHER ENTERPRISE FUNDS	TOTAL OPERATING FUNDS
<u>REVENUES AND OTHER FINANCING SOURCES</u>									
PROPERTY TAX	841,405,415					841,405,415			841,405,415
INCOME TAX	559,993,621					559,993,621			559,993,621
SERVICE TAXES	107,417,526					107,417,526			107,417,526
STATE AID	26,248,572	30,021,374			557,020,912	613,290,858			613,290,858
FEDERAL AID	7,435,318	102,137,117			82,874,129	192,446,564			192,446,564
FEES & OTHER REVENUE	48,249,285	17,590,641	700,000	2,850,000	167,620,562	237,010,488	182,208,108	<u>48,408,907</u>	467,627,503
REVENUE TRANSFERS		<u>225,000</u>	(225,000)			0			0
APPROPRIATION FROM FUND BALANCE	<u>9,399,771</u>		<u>153,666</u>	<u>1,180,000</u>	<u>16,130,763</u>	<u>26,864,200</u>	<u>654,507</u>		<u>27,518,707</u>
TOTAL SOURCES	1,600,149,508	149,974,132	628,666	4,030,000	823,646,366	2,578,428,672	182,862,615	48,408,907	2,809,700,194
<u>EXPENDITURES</u>									
DEPARTMENT OF EDUCATION	695,504,390	0	0	0	642,154,062	1,337,658,452		37,301,146	1,374,959,598
COMMUNITY COLLEGE	43,831,345	0	0	0	173,639,943	217,471,288		<u>11,107,761</u>	228,579,049
DEPARTMENT OF LIBRARIES	33,615,882	0	0	0	7,515,035	41,130,917			41,130,917
DEPARTMENT OF SOCIAL SERVICES	6,587,613	7,099,572	0	0	337,326	14,024,511			14,024,511
RECREATION & PARKS	16,800,715	3,516,193	0	0	0	20,316,908			20,316,908
HOUSING OFFICE	0	54,187,500	0	0	0	54,187,500			54,187,500
DEPARTMENT OF HEALTH	18,378,014	34,711,273	0	0	0	53,089,287			53,089,287
DEPARTMENT OF AGING	5,860,038	11,800,560	0	0	0	17,660,598			17,660,598
COMMUNITY DEVEL. BLOCK GRANTS	0	13,429,837	0	0	0	13,429,837			13,429,837
LOCAL MANAGEMENT BOARD	0	1,717,492	0	0	0	1,717,492			1,717,492
LIQUOR LICENSE COMMISSION	0	0	628,666	0	0	628,666			628,666
ECONOMIC DEVELOPMENT	2,152,346		0	4,030,000	0	6,182,346			6,182,346
WORKFORCE DEVELOPMENT	0	5,748,974	0	0	0	5,748,974			5,748,974
DEPARTMENT OF PUBLIC WORKS	125,204,124	156,496	0	0	0	125,360,620	181,111,562		306,472,182
PERMITS & DEVELOPMENT MGMT	8,223,149	0	0	0	0	8,223,149	1,231,827		9,454,976
POLICE DEPARTMENT	193,506,167	10,492,003	0	0	0	203,998,170			203,998,170
RESERVE FOR CONTINGENCIES	1,000,000	0	0	0	0	1,000,000			1,000,000
ALL OTHER AGENCIES	<u>449,485,725</u>	<u>7,114,232</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>456,599,957</u>	<u>519,226</u>		<u>457,119,183</u>
TOTAL EXPENDITURES	1,600,149,508	149,974,132	628,666	4,030,000	823,646,366	2,578,428,672	182,862,615	48,408,907	2,809,700,194

** Education, College, Libraries & Social Services receive some direct funding which does not pass through the County's coffers. Although these funds are not appropriated, the County must approve these spending levels.

*** Enterprise Funds are self-supporting business-like activities. These funds are not appropriated, but are presented here for information purposes only.

EXHIBIT "G"
ANALYSIS OF CHANGES IN UNAPPROPRIATED FUND BALANCE
NON GENERAL FUND GOVERNMENTAL FUNDS FOR FISCAL YEARS 2010 2011

		Balance At July 1	Estimated Revenue	Estimated Expenditures	Estimated Transfers To Other Funds	Estimated Balance as of June 30
<u>SPECIAL FUNDS</u>						
LIQUOR LICENSE FUND	FY2010	405,984	695,000	(675,544)		425,440
	FY2011	425,440	700,000	(628,666)	(225,000)	271,774
GIFTS & GRANTS FUND	FY2010	0	149,856,964	(149,856,964)		0
	FY2011	0	149,974,132	(149,974,132)		0
ECONOMIC DEVELOPMENT FINANCING FUND	FY2010	23,302,054	2,780,000	(6,657,198)	(18,071,875)	1,352,981
	FY2011	23,302,054	2,850,000	(4,030,000)		172,981

Revenue of the Gifts & Grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. In this presentation, the fund balances have an annual ending balance of zero.

ENTERPRISE FUNDS

METRO DISTRICT FUND	FY2010	39,554,493	178,639,208	(180,107,645)		38,086,056
	FY2011	38,086,056	182,862,615	(178,826,604)		42,122,067
SCHOOL FOOD SERVICE FUND	FY2010	2,487,000	38,147,750	(38,147,750)		2,487,000
	FY2011	2,487,000	37,301,146	(37,301,146)		2,487,000
COLLEGE BOOK STORE FUND	FY2010	0	8,956,085	(8,956,085)		0
	FY2011	0	11,107,761	(11,107,761)		0

EXHIBIT "H"

OPRIATED FUND BALANCE OF THE GENERAL FUND

FISCAL YEARS 2010 & 2011

	FY 2010	FY 2011
General Fund Balance, June 30		
Available for Current Year Operations	\$ 134,785,000	\$ 94,626,698
Estimated Revenues		
Revenue Estimate Per Revised Budget	1,621,794,847	1,632,196,387
Estimated Revenue Surplus (Shortfall)	-128,770,238	0
Estimated State Aid Reduction	-21,204,816	-41,446,650
Estimated Total Revenues	1,471,819,793	1,590,749,737
Add: Prior Year Liquidations & Reserve Adjustments	117,859,020	0
Deduct:		
Appropriations		
Amended Appropriations	-1,673,876,467	-1,600,149,508 * *
Less: Estimated Unexpended Appropriations	44,300,000	
Estimated Total Expense	-1,629,576,467	-1,600,149,508
Operational Surplus	94,887,346	85,226,927
Surplus Transferred to Economic Stabilization Fund *	0	0
Reserve's Interest Earnings Transferred to Economic Stabilization Fund *	-260,648	-615,687
General Fund Unappropriated Balance (Available for Next Year's Operations)	94,626,698	84,611,240
Stabilization Reserve Balance at 6/30	84,080,000	84,340,648
* Investment Income Credited to the Account	260,648	615,687
* Transfer to Maintain Reserve @ 5.0% of Revenue Budget	0	0
Projected Reserve Ending Balance	84,340,648	84,956,335
Total Ending Balance, Including Unappropriated Balance	\$ 178,967,346	\$ 169,567,575 ***
Balance as Percent of Estimated Total Revenues	12.16%	10.66%
Stabilization Reserve Percentage	5.73%	5.34%

** The FY2011 Budget includes \$1,000,000 in the Contingency Reserve and \$2,600,000 in Capital Current Expense.

The FY10 Unexpended assumes \$40 million from Health Care and \$13 million from Retirement.

The Prior Year Disencumbrance includes \$117,359,020 released from capital and economic development projects.

*** This \$169,567,575 represents surplus funding available throughout Fiscal Year 2011 and therefore serves the purpose of unexpended and unappropriated funds set aside for contingencies as specified in Article 712 of the Baltimore County Charter.

EXHIBIT "I"
GOVERNMENT-WIDE BUDGET
SUMMARY
OBJECTS OF EXPENDITURE

EXPENDITURE OBJECT	Actual FY2009	Adjusted Appropriated FY2010	Recommended FY2011
01 Personnel Services	1,318,099,100	1,377,863,507	1,412,625,155
02 Mileage & Travel	6,310,429	6,616,218	5,912,218
03 Contractual Services	417,963,925	457,446,860	468,806,529
04 Rents & Utilities	106,634,961	117,347,949	110,724,353
05 Supplies & Materials	101,038,758	109,987,957	107,997,465
07 Grants, Subsidies & Contributions	371,321,682	432,464,572	416,934,756
08 Other Charges	78,206,366	83,357,255	82,770,837
09 Land, Buildings & Other Improvements	161,409,390	49,980,877	21,762,855
12 Interest Payments	<u>156,467,059</u>	<u>162,833,617</u>	<u>182,166,026</u>
 TOTAL EXPENDITURES	 <u>2,717,451,670</u>	 <u>2,797,898,812</u>	 <u>2,809,700,194</u>
 General Fund	 1,676,222,821	 1,673,948,549	 1,600,149,508
Other Funds	<u>1,041,228,849</u>	<u>1,123,950,263</u>	<u>1,209,550,686</u>
 TOTAL EXPENDITURES	 <u>2,717,451,670</u>	 <u>2,797,898,812</u>	 <u>2,809,700,194</u>

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

SUMMARY OF PROJECT ESTIMATES

DEPT NO.	TITLE	TOTAL	PRIOR	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
		ESTIMATED COST	AUTHOR- IZATIONS	FOR 6YR PROGRAM	YEAR FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
201	SEWER SYSTEM	1,459,874,289	656,410,119	803,464,170	11,376,932	262,135,692	0	264,951,546	0	265,000,000
203	WATER SYSTEM	727,104,308	436,097,268	291,007,040	0	94,007,040	0	98,500,000	0	98,500,000
204	STORM DRAINS	50,705,251	28,017,751	22,687,500	0	5,862,500	0	5,650,000	0	11,175,000
205	STREETS AND HIGHWAYS	426,766,153	246,896,153	179,870,000	3,000,000	53,350,000	0	53,525,000	0	69,995,000
207	BRIDGES, CULVERTS AND GRADE SEPARATIONS	93,061,657	39,256,657	53,805,000	0	16,800,000	0	16,210,000	0	20,795,000
208	REFUSE DISPOSAL	39,964,800	32,090,800	7,874,000	0	6,114,000	0	760,000	0	1,000,000
209	COMMUNITY COLLEGE	199,240,571	109,769,001	89,471,570	6,228,000	43,893,570	0	21,000,000	0	18,350,000
210	GENERAL GOVERNMENT BUILDINGS	241,335,167	142,419,884	98,915,283	9,667,873	37,787,410	0	24,202,000	0	27,258,000
220	FIRE DEPARTMENT BUILDINGS	5,000,000	500,000	4,500,000	0	0	0	4,500,000	0	0
212	PARKS, PRESERVATION AND GREENWAYS	149,920,597	109,078,930	40,841,667	5,916,667	8,750,000	0	10,425,000	0	15,750,000
213	SCHOOLS	879,480,100	551,539,820	327,940,280	13,672,280	104,528,000	0	109,740,000	0	100,000,000
217	LAND PRESERVATION	74,545,788	56,545,788	18,000,000	0	6,000,000	0	6,000,000	0	6,000,000
218	COMMUNITY IMPROVEMENTS	170,269,241	130,257,480	40,011,761	1,585,761	17,000,000	0	17,926,000	0	3,500,000
221	WATERWAY IMPROVEMENT FUND	86,356,411	54,006,411	32,350,000	2,600,000	11,533,000	0	10,021,000	0	8,196,000
	TOTAL	4,603,624,333	2,592,886,062	2,010,738,271	54,047,513	667,761,212	0	643,410,546	0	645,519,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

201 SEWER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2011	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
0002	NEIGHBORHOOD PETITION/HEALTH EXT.	19,046,672	11,046,672	8,000,000	0	3,000,000	0	2,500,000	0	2,500,000
0052	CONSTRUCTION AT HIGHWAY SITES	1,855,636	1,555,636	300,000	0	100,000	0	100,000	0	100,000
0072	CITY/COUNTY JOINT USE FACILITIES	462,229,430	322,229,430	140,000,000	0	50,000,000	0	40,000,000	0	50,000,000
0073	SPECIAL SEWER HOUSE CONNECTIONS	11,944,628	8,944,628	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
0077	MAIN RELINING, REHAB & REPLACEMENT	646,096,780	83,797,610	562,299,170	11,376,932	168,670,692	0	190,851,546	0	191,400,000
0090	MISCELLANEOUS SYSTEM IMPROVEMENTS	318,701,143	228,836,143	89,865,000	0	39,365,000	0	30,500,000	0	20,000,000
	TOTAL	1,459,874,289	656,410,119	803,464,170	11,376,932	262,135,692	0	264,951,546	0	265,000,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

203 WATER SYSTEM

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2011	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
0002	NEIGHBORHOOD PETITIONS WATER EXT.	4,194,484	2,194,484	2,000,000	0	500,000	0	500,000	0	1,000,000
0006	TOWSON FOURTH ZONE	29,489,140	21,389,140	8,100,000	0	8,100,000	0	0	0	0
0011	EASTERN THIRD ZONE	25,536,660	8,536,660	17,000,000	0	0	0	17,000,000	0	0
0035	MISC DISTRIBUTION SYSTEM IMPROVEMENTS	46,923,146	26,916,106	20,007,040	0	6,007,040	0	5,500,000	0	8,500,000
0036	FIRST ZONE	71,124,856	68,624,856	2,500,000	0	2,500,000	0	0	0	0
0050	CONSTRUCTION AT HIGHWAY SITES	4,300,888	2,800,888	1,500,000	0	500,000	0	500,000	0	500,000
0067	MAIN REPLACEMENT AND REHABILITATION	127,287,582	69,787,582	57,500,000	0	17,500,000	0	20,000,000	0	20,000,000
0068	SPECIAL WATER HOUSE CONNECTIONS	720,000	705,000	15,000	0	5,000	0	5,000	0	5,000
0070	FIRE HYDRANTS	730,778	670,778	60,000	0	20,000	0	20,000	0	20,000
0071	CITY/COUNTY JOINT USE FACILITIES	408,074,774	230,971,774	177,103,000	0	53,653,000	0	54,975,000	0	68,475,000
0075	FALLS FIFTH ZONE	2,500,000	0	2,500,000	0	2,500,000	0	0	0	0
0078	REISTERSTOWN FIFTH ZONE	6,222,000	3,500,000	2,722,000	0	2,722,000	0	0	0	0
	TOTAL	727,104,308	436,097,268	291,007,040	0	94,007,040	0	98,500,000	0	98,500,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

204 STORM DRAINS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2011	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
0002	STORM DRAIN REPAIRS & ENHANCEMENTS	26,385,764	15,498,264	10,887,500	0	2,562,500	0	2,850,000	0	5,475,000
0006	STORM DRAIN INLET RECONSTR. PROGRAM	6,350,000	3,350,000	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
0007	FLOODPLAIN STUDIES, COUNTYWIDE	1,513,531	713,531	800,000	0	300,000	0	300,000	0	200,000
0111	SUBDIVISION STORM DRAINS	8,971,184	5,971,184	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
0329	ACQUISITION OF FLOODED HOMES	2,056,120	1,306,120	750,000	0	250,000	0	250,000	0	250,000
0330	NUNNERY LANE ALLEY	3,000,000	0	3,000,000	0	0	0	0	0	3,000,000
0354	DUMBARTON STORM DRAINS	650,000	150,000	500,000	0	500,000	0	0	0	0
0900	COMMUNITY CONSERVATION STORM DRAINS	1,778,652	1,028,652	750,000	0	250,000	0	250,000	0	250,000
	TOTAL	50,705,251	28,017,751	22,687,500	0	5,862,500	0	5,650,000	0	11,175,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

205 STREETS AND HIGHWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2011	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
0002	STREET REHABILITATION	62,580,776	33,030,776	29,550,000	0	4,325,000	0	9,475,000	0	15,750,000
0009	CROSS ROAD	2,439,000	1,639,000	800,000	0	800,000	0	0	0	0
0010	FORGE ROAD	3,604,000	2,104,000	1,500,000	0	1,500,000	0	0	0	0
0011	YELLOW BRICK ROAD	4,300,000	0	4,300,000	0	4,300,000	0	0	0	0
0015	CHAPEL RD - HONEYGO AREA	4,600,000	2,100,000	2,500,000	0	2,500,000	0	0	0	0
0016	COWENTON AVENUE	4,800,000	1,800,000	3,000,000	0	1,000,000	0	0	0	2,000,000
0018	TRAFFIC CALMING	6,033,771	3,633,771	2,400,000	0	800,000	0	800,000	0	800,000
0111	STREETS & HIGHWAYS - SUBDIVISIONS	14,157,850	8,157,850	6,000,000	0	1,750,000	0	1,750,000	0	2,500,000
0133	ROADWAY RESURFACING	153,797,230	90,797,230	63,000,000	3,000,000	20,000,000	0	20,000,000	0	20,000,000
0179	ALIGNMENT STUDIES/SITE ACQUISITION	977,000	527,000	450,000	0	150,000	0	150,000	0	150,000
0232	ROLLING ROAD	8,103,820	3,103,820	5,000,000	0	0	0	5,000,000	0	0
0250	ALLEY RECONSTRUCTION	10,846,434	4,846,434	6,000,000	0	2,000,000	0	2,000,000	0	2,000,000
0286	MISCELLANEOUS INTERSECTION IMPROVEMENT	36,124,004	17,799,004	18,325,000	0	3,025,000	0	5,150,000	0	10,150,000
0301	CURBS, GUTTERS AND SIDEWALKS	64,800,733	44,800,733	20,000,000	0	5,000,000	0	5,000,000	0	10,000,000
0350	SIDEWALK RAMPS PROGRAM	1,847,212	1,247,212	600,000	0	200,000	0	200,000	0	200,000
0376	CAMPBELL BOULEVARD	12,455,426	9,455,426	3,000,000	0	3,000,000	0	0	0	0
0401	RIDGELY AVENUE	1,925,000	1,355,000	570,000	0	0	0	0	0	570,000
0441	BELLONA AVENUE	1,200,000	325,000	875,000	0	0	0	0	0	875,000
0454	HILLEN ROAD	3,330,000	1,330,000	2,000,000	0	0	0	0	0	2,000,000
0458	TRAFFIC SIGNALS	22,135,863	14,635,863	7,500,000	0	2,500,000	0	2,500,000	0	2,500,000
0465	DOLFIELD INTERCHANGE	1,000,000	0	1,000,000	0	0	0	1,000,000	0	0
0900	COMMUNITY CONSERVATION RD IMPROVEMENTS	5,708,034	4,208,034	1,500,000	0	500,000	0	500,000	0	500,000
	TOTAL	426,766,153	246,896,153	179,870,000	3,000,000	53,350,000	0	53,525,000	0	69,995,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

207 BRIDGES, CULVERTS AND GRADE SEPARATIONS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2011	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
0002	MINOR BRIDGE REPAIR	58,565,645	31,360,645	27,205,000	0	13,320,000	0	7,290,000	0	6,595,000
0013	BRIDGE #158 ENSOR ROAD	1,400,000	400,000	1,000,000	0	1,000,000	0	0	0	0
0220	BRIDGE INSPECTION PROGRAM	10,010,558	6,710,558	3,300,000	0	1,000,000	0	1,100,000	0	1,200,000
0237	BRDG 140 - PINEY GROVE RD	3,600,000	0	3,600,000	0	0	0	600,000	0	3,000,000
0247	BRIDGE 10 - HESS ROAD	1,980,000	480,000	1,500,000	0	400,000	0	1,100,000	0	0
0271	BRIDGE 425 - WARREN ROAD	1,855,454	305,454	1,550,000	0	50,000	0	1,500,000	0	0
0275	COMPASS ROAD BRIDGE	300,000	0	300,000	0	0	0	0	0	300,000
0276	BRIDGE NO. 409 GUNPOWDER ROAD	1,400,000	0	1,400,000	0	400,000	0	1,000,000	0	0
0277	BRIDGE NO. 136, 138, 346 GORES MILL RD	1,610,000	0	1,610,000	0	290,000	0	1,320,000	0	0
0278	BRIDGE NO. 119 PENINSULA HIGHWAY	7,600,000	0	7,600,000	0	200,000	0	0	0	7,400,000
0279	BRIDGE NO. 113 LANSLOWNE BOULEVARD	2,370,000	0	2,370,000	0	70,000	0	2,300,000	0	0
0280	BRIDGE NO. 100 HAMMONDS FERRY ROAD	2,370,000	0	2,370,000	0	70,000	0	0	0	2,300,000
	TOTAL	93,061,657	39,256,657	53,805,000	0	16,800,000	0	16,210,000	0	20,795,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

208 REFUSE DISPOSAL

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2011	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
0002	TEXAS LANDFILL/RESOURCE RECOVERY AREA	622,536	302,536	320,000	0	160,000	0	160,000	0	0
0005	HERNWOOD LANDFILL	16,473,074	15,073,074	1,400,000	0	800,000	0	600,000	0	0
0006	PARKTON SANITARY LANDFILL	2,262,771	2,162,771	100,000	0	0	0	0	0	100,000
0010	EASTERN SANITARY LANDFILL	20,606,419	14,552,419	6,054,000	0	5,154,000	0	0	0	900,000
	TOTAL	39,964,800	32,090,800	7,874,000	0	6,114,000	0	760,000	0	1,000,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

209 COMMUNITY COLLEGE

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2011	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
0005	CENTRAL HOT/CHILLED WATER FACILITY	17,354,000	14,354,000	3,000,000	0	3,000,000	0	0	0	0
0007	ROOF REPAIR/REPLACEMENT	8,151,000	6,333,000	1,818,000	18,000	400,000	0	700,000	0	700,000
0032	SCIENCE BUILDING RENOVATION	14,500,000	14,000,000	500,000	500,000	0	0	0	0	0
0098	ADA ALTERATIONS	4,400,000	4,250,000	150,000	0	0	0	75,000	0	75,000
0100	CAPITAL MAINTENANCE & RENOVATIONS	44,401,374	25,901,374	18,500,000	0	6,000,000	0	6,000,000	0	6,500,000
0102	ASBESTOS ABATEMENT	6,226,627	6,076,627	150,000	0	0	0	75,000	0	75,000
0103	CATONSVILLE - RENOVATIONS/ADDITIONS	37,610,000	0	37,610,000	3,710,000	16,600,000	0	11,300,000	0	6,000,000
0104	ESSEX - RENOVATIONS/ADDITIONS	5,000,000	0	5,000,000	0	2,000,000	0	1,000,000	0	2,000,000
0105	DUNDALK - RENOVATIONS/ADDITIONS	2,500,000	0	2,500,000	0	500,000	0	500,000	0	1,500,000
0106	POWER PLANT MODERNIZATION - ALL	2,850,000	0	2,850,000	0	0	0	1,350,000	0	1,500,000
0600	CATONSVILLE - NEW LIBRARY BUILDING	28,617,000	27,817,000	800,000	800,000	0	0	0	0	0
0894	OWINGS MILLS TOWN CENTER	27,630,570	11,037,000	16,593,570	1,200,000	15,393,570	0	0	0	0
	TOTAL	199,240,571	109,769,001	89,471,570	6,228,000	43,893,570	0	21,000,000	0	18,350,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

210 GENERAL GOVERNMENT BUILDINGS

PROJ		TOTAL	PRIOR	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
NO.	TITLE	ESTIMATED	AUTHOR-	FOR 6YR	YEAR	FY	FY	FY	FY	FY
		COST	IZATIONS	PROGRAM	FY 2011	2012	2013	2014	2015	2016
0018	ENHANCED PRODUCTIVITY THRU TECHNOLOGY	26,719,210	25,619,210	1,100,000	1,100,000	0	0	0	0	0
0021	REPLACE EMERGENCY COMMUNICATION SYSTEM	70,116,267	53,986,127	16,130,140	4,940,000	11,190,140	0	0	0	0
0036	BLDG REPAIR, RENOVATIONS, MINOR ADDNS	118,868,297	51,620,424	67,247,873	3,627,873	17,560,000	0	21,502,000	0	24,558,000
0055	ACCESS FOR PEOPLE WITH DISABILITIES	3,592,456	2,842,456	750,000	0	250,000	0	250,000	0	250,000
0065	HEALTH/ENVIRONMENT HAZARD REMEDIATION	4,329,632	2,829,632	1,500,000	0	500,000	0	500,000	0	500,000
0601	LIBRARY CAPITAL MAINT. & RENOV.	11,366,060	5,516,060	5,850,000	0	1,950,000	0	1,950,000	0	1,950,000
0607	OWINGS MILLS LIBRARY	6,343,245	5,975	6,337,270	0	6,337,270	0	0	0	0
	TOTAL	241,335,167	142,419,884	98,915,283	9,667,873	37,787,410	0	24,202,000	0	27,258,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

220 FIRE DEPARTMENT BUILDINGS

PROJ		TOTAL	PRIOR	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
NO.	TITLE	ESTIMATED	AUTHOR-	FOR 6YR	YEAR	FY	FY	FY	FY	FY
		COST	IZATIONS	PROGRAM	FY 2011	2012	2013	2014	2015	2016
0068	TOWSON FIRE STATION #1 REPLACEMENT	5,000,000	500,000	4,500,000	0	0	0	4,500,000	0	0
	TOTAL	5,000,000	500,000	4,500,000	0	0	0	4,500,000	0	0

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

212 PARKS, PRESERVATION AND GREENWAYS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2011	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
0016	NEIGHBORS SPACE	920,220	770,220	150,000	0	50,000	0	50,000	0	50,000
0301	RECREATION FACILITY RENOVATIONS	13,747,496	9,657,496	4,090,000	0	1,080,000	0	1,280,000	0	1,730,000
0302	ATHLETIC FIELD CONSTRUCTION/RENOVATION	31,332,532	26,240,532	5,092,000	0	1,642,000	0	1,800,000	0	1,650,000
0303	TENNIS & MULTI-USE COURT CONSTR. & REN	1,944,299	944,299	1,000,000	0	300,000	0	300,000	0	400,000
0305	TOT LOT & SHARED FACILITY DEVELOPMENT	3,604,937	1,394,937	2,210,000	0	570,000	0	820,000	0	820,000
0306	SCHOOL RECREATION CENTERS	2,516,476	2,216,476	300,000	0	100,000	0	100,000	0	100,000
0307	COMMUNITY/NEIGHBORHOOD PARK DVLPMNT	27,234,274	17,317,607	9,916,667	5,916,667	500,000	0	500,000	0	3,000,000
0309	GREENWAYS/STREAM VALLEYS/TRAILS DVL P.	6,348,810	2,215,810	4,133,000	0	1,733,000	0	1,150,000	0	1,250,000
0313	REGIONAL PARK DEVELOPMENT	19,972,582	18,197,582	1,775,000	0	100,000	0	675,000	0	1,000,000
0601	PARK & RECREATION FACILITY ACQUISITION	33,325,557	26,325,557	7,000,000	0	1,000,000	0	2,000,000	0	4,000,000
0755	PARK & RECREATION CENTER ACCESSIBILITY	1,149,553	774,553	375,000	0	75,000	0	150,000	0	150,000
0761	LOCAL OPEN SPACE WAIVER FUND	7,046,698	2,696,698	4,350,000	0	1,450,000	0	1,450,000	0	1,450,000
0766	WATERFRONT ENHANCEMENT	777,163	327,163	450,000	0	150,000	0	150,000	0	150,000
	TOTAL	149,920,597	109,078,930	40,841,667	5,916,667	8,750,000	0	10,425,000	0	15,750,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

213 SCHOOLS

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2011	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
0004	FUEL TANK REPLACEMENTS	7,259,539	6,409,539	850,000	0	300,000	0	300,000	0	250,000
0011	ACCESS FOR THE DISABLED	5,962,779	3,612,779	2,350,000	0	800,000	0	800,000	0	750,000
0115	NEW ELEMENTARY SCHOOL	17,800,000	1,800,000	16,000,000	0	16,000,000	0	0	0	0
0116	KITCHEN EQUIPMENT UPGRADES	9,615,000	5,115,000	4,500,000	0	1,750,000	0	1,750,000	0	1,000,000
0117	TRANSPORTATION IMPROVEMENTS	17,711,245	11,711,245	6,000,000	0	2,000,000	0	2,000,000	0	2,000,000
0119	SITE ACQUISITION	8,715,199	4,715,199	4,000,000	0	2,000,000	0	2,000,000	0	0
0200	HIGH SCHOOL SYSTEMIC RENOV., MODS. AND ADDNS.	455,727,260	269,049,315	186,677,945	32,945	44,970,000	0	71,675,000	0	70,000,000
0201	YORK ROAD CORRIDOR ADDITIONS	33,500,000	23,000,000	10,500,000	2,500,000	8,000,000	0	0	0	0
0665	MAJOR MAINTENANCE	149,208,800	92,146,465	57,062,335	11,139,335	14,708,000	0	16,215,000	0	15,000,000
0666	ALTERATIONS/CODE UPDATES/RESTORATION	29,964,106	21,964,106	8,000,000	0	3,000,000	0	3,000,000	0	2,000,000
0671	ROOF REHABILITATION	107,821,876	85,821,876	22,000,000	0	7,000,000	0	8,000,000	0	7,000,000
0672	SITE IMPROVEMENTS	36,194,296	26,194,296	10,000,000	0	4,000,000	0	4,000,000	0	2,000,000
	TOTAL	879,480,100	551,539,820	327,940,280	13,672,280	104,528,000	0	109,740,000	0	100,000,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

217 LAND PRESERVATION

PROJ		TOTAL	PRIOR	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
NO.	TITLE	ESTIMATED	AUTHOR-	FOR 6YR	YEAR	FY	FY	FY	FY	FY
		COST	IZATIONS	PROGRAM	FY 2011	2012	2013	2014	2015	2016
0001	AGRICULTURAL PRESERVATION	51,298,778	36,298,778	15,000,000	0	5,000,000	0	5,000,000	0	5,000,000
0002	RURAL LEGACY	23,247,010	20,247,010	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
	TOTAL	74,545,788	56,545,788	18,000,000	0	6,000,000	0	6,000,000	0	6,000,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

218 COMMUNITY IMPROVEMENTS

PROJ		TOTAL	PRIOR	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
NO.	TITLE	ESTIMATED	AUTHOR-	FOR 6YR	YEAR	FY	FY	FY	FY	FY
		COST	IZATIONS	PROGRAM	FY 2011	2012	2013	2014	2015	2016
0035	ECONOMIC DEVELOPMENT FINANCING FUND	50,022,589	36,022,589	14,000,000	0	14,000,000	0	0	0	0
0100	COUNTYWIDE RENAISSANCE	109,438,652	90,352,891	19,085,761	1,585,761	3,000,000	0	11,000,000	0	3,500,000
0109	OWINGS MILLS TRANSIT CENTER	10,808,000	3,882,000	6,926,000	0	0	0	6,926,000	0	0
	TOTAL	170,269,241	130,257,480	40,011,761	1,585,761	17,000,000	0	17,926,000	0	3,500,000

**EXHIBIT J
APPROPRIATION SUMMARY**

**CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016**

STAGE 7

221 WATERWAY IMPROVEMENT FUND

PROJ NO.	TITLE	TOTAL ESTIMATED COST	PRIOR AUTHOR- IZATIONS	TOTAL FOR 6YR PROGRAM	BUDGET YEAR FY 2011	-----FIVE YEAR CAPITAL PROGRAM-----				
						FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
0100	WATERSHED RESTORATION	11,022,145	4,702,145	6,320,000	0	1,808,000	0	2,141,000	0	2,371,000
0102	PRETTYBOY WATERSHED RESTORATION	1,900,000	1,450,000	450,000	0	450,000	0	0	0	0
0103	LOCH RAVEN WATERSHED RESTORATION	3,916,414	2,786,414	1,130,000	0	830,000	0	300,000	0	0
0105	BIRD RIVER WATERSHED RESTORATION	11,073,356	8,058,356	3,015,000	2,600,000	415,000	0	0	0	0
0106	LOWER GUNPOWDER WATERSHED RESTORATION	7,545,620	4,628,620	2,917,000	0	1,167,000	0	1,350,000	0	400,000
0108	MIDDLE RIVER WATERSHED RESTORATION	4,240,593	4,140,593	100,000	0	0	0	100,000	0	0
0110	PATAPSCO WATERSHED RESTORATION	3,002,794	902,794	2,100,000	0	400,000	0	800,000	0	900,000
0111	GWYNNS FALLS WATERSHED RESTORATION	9,319,172	6,159,172	3,160,000	0	520,000	0	1,325,000	0	1,315,000
0112	JONES FALLS WATERSHED RESTORATION	6,362,912	3,312,912	3,050,000	0	2,050,000	0	250,000	0	750,000
0114	BACK RIVER WATERSHED RESTORATION	11,443,090	7,637,090	3,806,000	0	1,706,000	0	1,900,000	0	200,000
0200	ENVIRONMENTAL MANAGEMENT	11,785,807	6,983,807	4,802,000	0	1,687,000	0	1,355,000	0	1,760,000
0900	COMMUNITY CONSERVATION WTRWAY IMPRVMTS	4,744,508	3,244,508	1,500,000	0	500,000	0	500,000	0	500,000
	TOTAL	86,356,411	54,006,411	32,350,000	2,600,000	11,533,000	0	10,021,000	0	8,196,000

EXHIBIT K
SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016

STAGE 7

	TOTAL FOR 6 YR PROGRAM	BUDGET YEAR 2011	-----FIVE YEAR CAPITAL PROGRAM-----				
			FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
COUNTY FUNDS							
9331R - GENERAL FUNDS	2,600,000	2,600,000	0	0	0	0	0
9339R - REALLOCATED GENERAL FUNDS	19,684,010	19,684,010	0	0	0	0	0
9351R - METRO CONSTRUCTION FUND	15,000	0	5,000	0	5,000	0	5,000
9359R - REALLOCATED METRO FUND	761,515	761,515	0	0	0	0	0
9441R - CURRENT/FUTURE G O BONDS	790,730,480	0	284,899,480	0	255,428,000	0	250,403,000
9444R - RERELEASED G O BONDS	0	0	0	0	0	0	0
9449R - REALLOCATED G O BONDS	7,113,571	7,113,571	0	0	0	0	0
9451R - METRO BONDS	1,059,279,278	0	346,837,732	0	358,246,546	0	354,195,000
9459R - REALLOCATED METRO BONDS	10,615,417	10,615,417	0	0	0	0	0
TOTAL	1,890,799,271	40,774,513	631,742,212	0	613,679,546	0	604,603,000
OUTSIDE FUNDS							
9105R - COMMUNITY BLOCK GRANT	825,000	825,000	0	0	0	0	0
9115R - REALLOCATED CDBG	125,000	125,000	0	0	0	0	0
9118R - AMERICAN RECOVERY AND REINVEST	0	0	0	0	0	0	0
9119R - FEDERAL/STATE AID	23,865,000	1,500,000	5,000,000	0	5,105,000	0	12,260,000
9222R - DEPARTMENT NATURAL RESOURCES	0	0	0	0	0	0	0
9224R - PROGRAM OPEN SPACE	13,675,000	0	2,000,000	0	3,675,000	0	8,000,000
9226R - ST WATERWAY IMPROVE FUND	2,988,000	0	576,000	0	1,856,000	0	556,000
9229R - STATE AID	33,538,000	7,423,000	12,900,000	0	8,105,000	0	5,110,000
9234R - REALLOCATED OPEN SPACE	0	0	0	0	0	0	0
9236R - REALLOCATED STATE AID	0	0	0	0	0	0	0
9560R - DEVELOPERS RESPONSIBILITY	4,800,000	0	1,600,000	0	1,600,000	0	1,600,000
9563R - HOMEOWNERS REIMBURSEMENT	0	0	0	0	0	0	0
9564R - PETITIONERS RESPONSIBILITY	3,000,000	3,000,000	0	0	0	0	0
9565R - FIXED DEPOSITS	0	0	0	0	0	0	0
9650R - STORM WATER WAIVER FEE	3,273,000	0	993,000	0	1,140,000	0	1,140,000
9666R - VERIZON	0	0	0	0	0	0	0

EXHIBIT K
SOURCE OF FUNDING SUMMARY

CAPITAL BUDGET 2011
CAPITAL IMPROVEMENT PROGRAM FY 2012 - 2016

STAGE 7

	TOTAL	BUDGET	-----FIVE YEAR CAPITAL PROGRAM-----				
	FOR 6 YR	YEAR	FY	FY	FY	FY	FY
	PROGRAM	2011	2012	2013	2014	2015	2016
9667R - SALE OF PROPERTY	0	0	0	0	0	0	0
9670R - AGRICULTURAL PRES TAX	3,000,000	0	1,000,000	0	1,000,000	0	1,000,000
9671R - LOCAL OPEN SPACE WAIVER FEE	4,500,000	0	1,500,000	0	1,500,000	0	1,500,000
9672R - BALTIMORE CITY	0	0	0	0	0	0	0
9673R - HARFORD COUNTY	0	0	0	0	0	0	0
9674R - HOWARD COUNTY	9,500,000	0	4,000,000	0	1,500,000	0	4,000,000
9675R - ANNE ARUNDEL COUNTY	4,500,000	0	2,000,000	0	500,000	0	2,000,000
9677R - STUDENT FEES	400,000	400,000	0	0	0	0	0
9678R - DONATIONS	0	0	0	0	0	0	0
9679R - OTHER	450,000	0	150,000	0	150,000	0	150,000
9680R - MD WATER QUALITY REV LOAN	9,000,000	0	3,000,000	0	3,000,000	0	3,000,000
9681R - REALLOCATED MD WATER QUALITY	0	0	0	0	0	0	0
9682R - BALTIMORE CITY-APPROPRIATED	0	0	0	0	0	0	0
9683R - BWI AIRPORT	800,000	0	300,000	0	200,000	0	300,000
9684R - HOWARD COUNTY-APPROPRIATED	0	0	0	0	0	0	0
9690R - REFORESTATION WAIVER FEE	1,700,000	0	1,000,000	0	400,000	0	300,000
TOTAL	119,939,000	13,273,000	36,019,000	0	29,731,000	0	40,916,000
 TOTAL CAPITAL PROGRAM	 2,010,738,271	 54,047,513	 667,761,212	 0	 643,410,546	 0	 645,519,000

GLOSSARY

Accrual Basis

A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Agency

A department or principal office of the County Government such as the Police Department or the Office of Law; or a board, institution, commission or other governmental unit receiving County funding such as the University of Maryland Cooperative Extension.

Appropriation

An authorization by the County Council to spend up to a specified dollar amount for an approved project or program during any given fiscal period.

Assessable Base

The total value of real and personal property in the County for the purposes of taxation. It is not the market value of the property. The State Department of Assessments and Taxation determines assessable base.

Authorized Positions

Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget

The Laws of the State of Maryland require all local governments to adopt an annual budget that is balance. A budget is balanced if the projected expenditures do not exceed the resources available to pay for those expenditures. The resources may include current year revenues, as well as monies available from Fund Balance.

Bond

An interest-bearing certificate of indebtedness sold by the County as a means of borrowing funds. The bond promises payment of the original investment plus interest by a specified date or dates in the future. A General Obligation (G.O.) bond is a type of bond that is backed by the full faith, credit and taxing power of the government. Bonds typically involve long-term indebtedness to pay for capital projects.

Bond Rating

A valuation of the ability of a government agency to repay its debt on schedule. Bond ratings are issued by private rating agencies based on factors such as the amount of debt incurred and the economic and demographic characteristics of the borrowing government. The higher the rating, the lower the cost of selling bonds. The 3 major rating agencies, Fitch, Standard & Poor's, and Moody's, have given Baltimore County bonds the highest rating, "Triple A".

Budget

A plan for coordinating income and expenses during a given fiscal year. State law and the County's Charter require that the County's budget balance, i.e., total expenditures cannot exceed total funding.

Budgetary Basis

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual. Baltimore County's basis is modified accrual.

Bureau

An organizational unit within a department or office that comprises more than one program. The activities of a bureau are so self-contained that, in other counties, it could function as a separate department.

Capital Budget

The plan of the County to receive and expend funds for capital projects active during the first fiscal year of the Capital Improvement Program. The Capital Budget is financed by bonds, grants, and developer funds and by contributions from the County General Fund.

Capital Improvement Program (CIP)

A six-year plan for the provision of the County's long-term facility and infrastructure needs (buildings, roads, parks and other elements of the Capital plant). The plan, which is updated biennially, schedules by fiscal year the proposed capital construction phases and related expenditure and financing needs expected to occur during the six-year period. It is integral to the County's financial plan and is the basis for bond issuance. The funding of projects in the five years beyond the Capital Budget Year is not appropriated and therefore is subject to change with each new Budget Year.

Capital Project

Major construction, acquisition, or renovation activities, which add, value to a government's physical assets or significantly increase their useful life. Projects are also called capital improvements or capital expenditures.

Collective Bargaining Agreement

A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Component Units

Legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Baltimore County Public Schools, the Baltimore County Public Libraries, and the Baltimore County Community College are component units of Baltimore County government.

Constant Dollars

The real value of goods and services after adjustment for inflation. This adjustment is made so that comparisons of price levels in different years may be done more fairly.

Contingency Reserves

Monies budgeted for unanticipated expenses or emergencies that may arise during a fiscal year. As set forth in the County Charter, general fund contingencies cannot exceed 3 percent of the budget.

Cost-Of-Living-Adjustment (COLA)

General increase in employee salary scales.

Current Dollars

Unlike Constant Dollars, price levels used in comparisons have not been adjusted to remove the effects of inflation.

Debt Service

The annual requirement to finance the County's outstanding indebtedness incurred in support of the Capital Improvement Program. It includes both the periodic payment of interest and the redemption of principal.

Deficit

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Economic Stabilization

Cash reserve account that does not lapse at the end of each fiscal year. Instead, surplus revenues at the end of any year will accrue in this account until the total in the account reaches 5% of the current year's General Fund Revenues. After reaching that 5% cap, additional payments into the account can only be made with the approval of the County Executive and County Council, however, interest can accrue to this account. Funds can be removed from this account only in the event of an operating deficit at the end of a fiscal year or with the approval of the County Executive and a majority plus one of the County Council.

Enterprise Fund

An Enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County is that the costs of providing services to the general public be financed through user charges. The Metropolitan District Watershed Sewer Fund is an example of such a fund. Enterprise Funds are not appropriated in the Operating Budget, but are included in the Government-wide Operating Funds.

Expenditure / Expense

An expenditure is a payment of cash on the transfer of property or services. An expense is a charge incurred, whether paid immediately or unpaid.

Fiscal Year

Year running from July 1 through June 30, designated by the calendar year in which it ends. This constitutes the County's annual financial operating cycle.

Fixed Assets

Assets of long-term character that is intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Fringe (or Employee) Benefits

Contributions made by a government to meet its commitments or obligations for Social Security, and the various retirement, medical and insurance plans.

Full Faith and Credit

A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Positions (FTE)

A part-time position converted to the decimal equivalent of a full-time position. For example, a part-time secretary working for 28 hours of a normal 35-hour workweek would be equivalent to .8 of a full-time position.

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund

A separate budget/ accounting grouping with its own revenues and appropriations. The general fund, for example, covers most of the daily operations of the County agencies and is funded by a variety of taxes and other revenues.

Fund Balance

The account which serves the function of the owner's equity account in profit-seeking entities. An available balance in this account is the cumulative result of actual revenues exceeding expenditures over time. Bond rating agencies use Fund Balance levels as a means of evaluating a government's ability to cover unanticipated shortfalls in revenue projections or emergency expenditures that arise during the year. One measure of the sufficiency of Fund Balance is the ratio of the Unreserved Fund Balance at the end of a fiscal year and the total amount of revenues raised during that fiscal year. Many credit analysts feel that a Triple A rated county should have an ending fund balance (including funds in the Economic Stabilization account) that is at least 5% of budget.

General Fund

The primary operating fund of the County, used to account for all County revenues not designated for a special purpose. All local tax dollars are channeled into the General Fund, which supports most general purpose County government services and day-to-day operations, including police, fire, and education.

General Government

The function of government comprised of the central administrative offices such as: Executive, County Council, Budget & Finance, Law, Human Resources, Information Technology, Planning & Community Conservation, Permits & Development Management, and Vehicle Operations.

Intergovernmental Revenue

Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Funds

Internal Service Funds are used to finance, administer, and account for the provision of goods or services by one agency for other agencies within the County government on a cost reimbursement basis (for instance, vehicle maintenance or printing services). These funds do not have a separate appropriation in the Operating Budget.

Managing For Results (MFR)

MFR is the County's new strategic planning process that emphasizes achieving measurable results by setting organizational goals and deploying resources based on desired program outcomes.

Maintenance of Effort

In order to qualify for increased State Aid, Maryland counties must maintain the same level of local funding support to the Public Schools and to the Community College as it provided in the prior fiscal year. For the Public Schools, this level of support is measured on a per student full-time equivalent basis. For the Community College, this level of support is measured on a total dollars basis. Debt services and contributions to the capital budget are not included in these calculations.

Metropolitan District

This sewer and water operating district was created as a separate and financially self-supporting entity under the jurisdiction of the County to supply water and to provide sewerage and drainage systems to residents of the County living within certain prescribed areas. The water system is actually an extension of the Baltimore City system, which draws water from County reservoirs, treats the water, and then returns it to County residents at cost. The Metropolitan District, which lies within the Urban Rural Demarcation Line, is expanded from time to time.

Modified Accrual

The basis of accounting under which revenues are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recorded at the time liabilities are incurred.

Non County Funds

Certain agencies (e.g., Board of Education) receive direct funding from outside of Baltimore County government. While these funds are identified in preparing the County's total operating budget, these monies never pass through the County's Treasury.

Non-Departmental

Budgetary unit established to record expenditures not related to the government services of an individual department. These units consist of Debt Service, Retirement Contributions, Insurance Contributions, Contribution to the Capital Budget, Local Share Matches to Grants, and the Reserve for Contingencies.

Object Class

Each program's budget is divided into major groupings of expenditures (object classes) on the basis of goods or services purchased (e.g., personal services, supplies and materials, additional equipment, etc.).

Object Line

Each object class is further divided into specific items of expense. Supplies and Materials may be divided into items such as Office Supplies, Operational Supplies, Uniforms, and Motor Fuel.

Operating Budget

The Annual budget that supports the day-to-day operations of County agencies for a single fiscal year. The Operating Budget includes all services and programs planned, as well as their expenditure requirements and revenue estimates to support the stated level of activity. The operating budget may be divided into two parts: the General Fund Budget and the Special Fund Budget.

Other Post Employment Benefits (OPEB)

In June 2004, the Governmental Accounting Standards Board (GASB) issued its formal Statement No. 45 – Accounting and Financial Reporting for Employers for Post-employment Benefits Other Than Pensions. This Statement established requirements that standardize the methods used to account for non-pension post-employment benefits, commonly referred to as “other post-employment benefits” or “OPEB”. In order to implement these changes, governments must quantify and recognize the cost of OPEB attributable to former and current employees. The County must implement this standard for its fiscal year beginning July 1, 2007.

Pay-As-You-Go Basis (PAYGO)

A term used to describe a financial policy by which capital projects are financed from current revenue in the operating budget rather than through borrowing.

Performance Measures

Demand, Output, Result, Efficiency measures are the system of customer-focused indicators that lets an organization know if it is meeting the components of its strategic plan, i.e., its mission, issues, and results.

Personal Services

Expenditures for salaries or wages of a government’s employees. In some governments, but not Baltimore County, personal services would include fringe benefits.

Program

The County Charter requires that the budget be appropriated by program. A program may encompass an entire agency (e.g., County Auditor) or it may be a sub-unit, within an agency, with its own appropriation. Animal Control is a program within the Department of Health. Refuse Collection is a program within the Bureau of Solid Waste Management within the Department of Public Works. Local Shares is an example of a non-departmental program that receives its own appropriation.

Regression Analysis

Regression analysis is the process of producing estimates of a revenue source's future yield by determining the statistical, linear relationship between one or more independent variables (e.g., mortgage interest rates) and one dependent variable (e.g., transfer tax revenues) and using the regression equation to produce the estimates.

Resources

Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue

Sources of income financing the operations of government.

Special Funds

A fund established to account for special taxes or other revenues required by law or contractual agreement to be used only for specified purposes and which therefore must be kept separate from other County monies. The Health Department's Special Supplemental Food Program for Women, Infants & Children (WIC) is an example of an activity supported by special funds. Codes found in

Spending Affordability Committee (SAC)

The Spending Affordability Committee, composed of three Council members and two at-large members, submits its recommendations to the County Council and County Executive by February 15 of each year. These recommendations are meant to limit spending such that the cost of government services does not grow at a faster pace than the growth in the County's economy as measured by the growth in personal income of County citizens. This reporting date allows the Executive time to consider the Committee's recommendations before his formal presentation of the proposed budget to the Council on or before April 16 each year. These recommendations are advisory in nature and do not prohibit the Executive from proposing a budget with a greater level of funding.

State Mandated

In Maryland, local governments are required to fund the operational costs of several state-related agencies. These agencies operate in accordance with State law with little local control. Some of the agencies reflect the activities of an elected official whose position is established in the Maryland constitution and therefore beyond the direct control of the County Executive and County Council.

Taxes

Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as assessments.

Tax Year

For Income Tax purposes, the Tax Year is the same as the calendar year. For Real Property Taxes and all other taxes, the tax year is the same as the fiscal year, i.e., the 12-month period beginning July 1st.

Trend Analysis

Trend or Time series revenue forecasting is the process of producing estimates of a revenue source's future yield based on a set of historical data that occurred over an extended period of time (e.g., 15 or more time periods). Based on its history, it may be assumed that the revenue may grow by a similar percent in a future period.

Unreserved Fund Balance

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Urban Rural Demarcation Line (URDL)

The urban areas of the county were those that have or would receive public water and sewer infrastructure, and therefore would accommodate development, including employment, retail, and residential uses. In the rural areas, reliance on private well and septic systems would limit the amount of development that could be accommodated, and thereby help ensure the area's continued use for agricultural and natural resource protection and low-density rural residential uses.

User Charges

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Zero-Based Budgeting

ZBB is a program-based budgeting approach that seeks to avoid incremental decision-making. Each program or activity is broken into service packages and must be justified as cost effective in its own right.